Report on the Administration of the Excise Department in the Bombay Presidency

For the Year 1936-37

BOMBAY
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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1936-37.

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1936-37 :—

(1) The rationing system was continued for country spirit, the total ration for the Presidency Proper being the same as for 1935-36, the district being the unit of rationing (Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934). This ration was distributed by Collectors, the annual ration for each shop being fixed at the beginning of the year, and adjustments made from time to time between shops as required. No monthly ration for shops was fixed.

(2) All licenses for the retail sale of country spirit, opium, hemp drugs and toddy and for the " on " sale of foreign liquor were disposed of by auction sale except in the case of opium shops in Bandra, Kurla and Ghatkopar, and in the Town and Island of Bombay, which were disposed of by tender for 3 years from 1st April 1936, subject to the condition that if issue price be raised or lowered in the second or third year, a rebate or increased levy of that amount would be made per seer sold (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(3) The monthly instalment system for the recovery of license fees of country spirit and toddy shops and tree-foot booths in the Town and Island of Bombay, sanctioned in Government Resolutions, Revenue Department, No. 2741/33, dated 21st December 1934, and No. 2421-C/33, dated 25th June and 22nd July 1934, was continued for 1936-37 (*vide* Government Resolutions, Revenue Department, No. 4187/33, dated 10th January 1936, and No. 5372/33, dated 18th June 1936), and was extended to all mofussil districts in respect of Excise licenses of all classes, except foreign liquor and toddy, as an experimental measure with effect from 1st April 1936 (Government Resolutions, Revenue Department, Nos. 3740/33, dated 10th January 1936, and 5372/33, dated 18th June 1936).

(4) The experimental reduction in the limit of possession, sale and transport of country spirit from three bottles to one bottle was continued in—

(*a*) the municipal, cantonment and notified areas of the Ahmedabad (except Ahmedabad City), Kaira, Ahmednagar, Nasik, Dharwar, Kanara and Kolaba districts;

(*b*) the municipal and other urban areas of the West Khandesh district;

(*c*) the municipal and notified areas of the Bijapur district;

(*d*) the municipal areas of the Jalgaon, Amalner and Chalisgaon talukas of the East Khandesh district;

and from six bottles to three in the rural areas of the Kanara and Dharwar districts.

The limit of possession, sale and transport of country spirit was increased from one bottle to three bottles in Belgaum City and Camp, and from three bottles to six bottles in the rest of the Belgaum Taluka (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(5) The experimental closing hour of 9 p.m. of country spirit shops in Ahmedabad City, sanctioned in Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was continued, and was also applied to all Excise licenses in Ahmedabad City having the same closing hour as country spirit licenses (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(6) The experiment of raising the strength of country spirit from 40° to 30° U.P. in the Thana and Bijapur districts and in the south of the Satara district, sanctioned in Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933, was continued. The experiment of raising the strength of country spirit from 40° U.P. to 30° U.P., sanctioned in paragraph 6 of Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was also continued for 1936-37 in the following areas :—

(*a*) the whole of the Broach Sub-Division of the Broach and Panch Mahals district;

(*b*) throughout the Surat district;

(*c*) the Khandbara shop in the Nandurbar Taluka of the West Khandesh district;

(*d*) the Karad and Patan talukas, the Kadegaon and Khanapur shops of the Khanapur Taluka and the Pusesavli shop in the Khatav Taluka of the Satara district, the Malegaon, Mole-Dhalgaon and Patgaon shops in Miraj (senior) State and the Kavlapur, Ghogaon and Mahankal-Kavthe shops in Sangli State;

(*e*) the Ranebennur, Hirekerur, Haveri, Hangal, Shiggaon and Kalghatgi talukas of the Dharwar district, and the Miraj (Senior) State; and

(*f*) the whole of the Belgaum district.

(Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(7) The existing strengths, 25° U.P. and 40° U.P., of masala spirit were continued for 1936-37 (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(8) The experimental reduction of 20 per cent. in the rates of still-head duty in the Kaira, Nasik and Kanara districts, sanctioned in paragraph 9 of Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933, was continued for 1936-37. The experimental reduction in the rates of still-head duty for certain districts, sanctioned in the second sentence of paragraph 7 of Government Resolution, Revenue Department, No. 1142/33, dated 12th December 1933, was also continued. The rates of still-head duty in the Surat district were further simplified (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

The special still-head duty rates of Rs. 5-10-0 per bulk gallon of 30° U.P. and Rs. 3-12-0 per bulk gallon of 60° U.P. were further continued for 1936-37 for the shops at Madh, Jalvandi and Inglun in Junnar taluka, and Ambegaon in Ambegaon Peta (Government Memorandum, Revenue Department, No. 4187-C/33, dated 10th March 1936).

The rate of still-head duty on 30° U.P. liquor was reduced in Belgaum City and Camp from Rs. 6-12-0 to Rs. 6-3-0 for a period of one year from 1st April 1936, as an experimental measure (Government Memorandum, Revenue Department, No. 4187-C/33, dated 3rd March 1936).

(9) The revised rates of tree-tax on toddy producing trees, sanctioned in Government Resolution, Revenue Department, No. 890/28, dated 12th June 1933, were further continued (Government Resolution, Revenue Department, No. 5372/33, dated 18th June 1936).

(10) The levy, from the holders of domestic consumption licenses, of a fee equal to the average license fee paid by shops and tree-foot booth licensees in that locality, sanctioned in Government Resolution, Revenue Department, No. 890/28, dated 12th June 1934, and No. 1977/33, dated 27th June 1935, was continued in all districts, except in :—

(*a*) Mandvi and Bardoli talukas and Valod Mahal of the Surat district ;

(*b*) Panch Mahals Sub-Division ;

(*c*) Mulshi Petha and the Bhor State attached to the Poona district for abkari management, where the concession of granting domestic consumption licenses free of license fee was restored (Government Resolution, Revenue Department, No. 5372/33, dated 18th June 1936).

(11) The experimental reduction in the limit of possession, sale and transport, of denatured spirit from six bottles to two in the Pen and Panvel talukas and from five gallons to two bottles in the rest of

the Kolaba district, sanctioned in Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934, was continued, and the limit of possession, sale and transport of denatured spirit in the Belgaum district was reduced from five gallons to three bottles as an experimental measure for one year from 1st April 1936 (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(12) The experimental reduction in the limit of possession, sale and transport of charas from three tolas to one tola in Ahmedabad City was continued (Government Resolution, Revenue Department, No. 4187/33, dated 10th January 1936).

(13) The cost price of opium supplied from the Ghazipur Factory to Indian States was fixed at Rs. 18-15-0 per seer for 1936-37 (Government Resolution, Revenue Department, No. 3746/24, dated 20th November 1935).

(14) The country liquor shops in the rural area of the Dohad Taluka and Jhalod Mahal of the Panch Mahals Division of the Broach and Panch Mahals district were disposed of under the fixed fee system with maximum selling prices. (Government Memorandum, Revenue Department, No. 3302-C/33, dated 27th February 1936). The country liquor shops in the urban areas of these talukas were disposed of by auction with maximum selling prices.

The five country spirit shops in the Sugwa Range, Karjat taluka, were disposed of under the system of fixed fee with maximum selling prices (*vide* Government Resolution, Revenue Department, No. 3326-C/33, dated 5th February 1936).

(15) The abkari management of the Sachin State was restored to the State from 1st April 1936 (Government Resolution, Revenue Department, No. 1609/24, dated 15th January 1936).

(16) The system of rationing toddy trees for toddy shops and tree-foot booths was done away with from 1st August 1936 (Government Resolution, Revenue Department, No. 5372/33, dated 18th June 1936). The maximum number of trees tapped for tree-foot booths was restricted to 50.

(17) A fee of Rs. 10 for licenses for the manufacture, possession and sale (otherwise than on prescription) of manufactured drugs, and Rs. 2 for licenses granted to Chemists and Medical practitioners for the possession and sale (on prescriptions) of manufactured drugs was imposed from 1st April 1936 (Government Notification, Revenue Department, No. 375/33, dated 17th January 1936).

(18) The lease of the Mahisa country spirit shop was restored to the Mahisa State on 1st April 1936.

(19) The manufacture of denatured spirit at the Nasik Distillery was discontinued during the year under report (Government Resolution, Revenue Department, No. 8241/24, dated 12th June 1937).

2. In the body of the report all statistics of consumption and revenue relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale Strengths.*—The sale strengths prescribed for country spirit were the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P. or 30° U.P. was allowed at shops near the borders of Indian States and in certain areas to combat illicit distillation and illicit importation. The policy of discouraging the consumption of strong spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. In addition to the above sale strengths, the sale of 25° U.P. and 40° U.P. masala liquor was continued, to meet the requirements of people who demand stronger and spiced spirits, and to discourage the consumption of illicit liquor and cheap brands of foreign liquor.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to Rs. 91,20,275 against Rs. 94,33,319 in the previous year, showing a decrease of Rs. 3,13,044. Though the total issues during the year under report were slightly higher than those for the previous year, the fall in the receipts from still-head duty was due to a decline in the issues of country spirit in areas paying higher still-head duty, particularly in the Town and Island of Bombay, and the districts of Sholapur, Ahmedabad, Thana, Dharwar, Bijapur and Ahmednagar. The increases in the issues of country spirit were mainly in those districts parts of which paid nominal still-head duty.

5. *License fees.*—The receipts from license fees for the right of retail vend of country spirit at shops amounted to Rs. 64,06,420 against Rs. 63,73,082 in 1935–36, showing an increase of Rs. 33,338. This increase is however only apparent. It was due to the adoption from 1936–37 of the monthly instalment system for the recovery of license fee in respect of the country spirit licenses in the mofussil. Under this new system only one-sixth of the license fees for 1936–37 was recovered in advance in the year 1935–36 instead of one-fourth of the license fees under the former quarterly instalment system, with the result that an amount equal to only eleven months' license fee was recovered in the previous year as against 12 months' license fee in the year under report. The license fees realised for 1936–37 in the Town and Island of Bombay amounted to Rs. 21,43,508 against Rs. 21,29,921 in the previous year, showing an increase of Rs. 13,587.

6. *Revenue and consumption in the Akrani Tract.*—The country spirit arrangements in the Akrani continued in the charge of the Forest Department. Liquor is supplied by the small departmental Distillery at Dhadgaon and is sold by departmental shopkeepers at a fixed price of annas 4 a bottle. The sale proceeds of spirit in the area amounted to Rs. 60,326 against Rs. 50,922 during the previous year, showing an increase of Rs. 9,404. The consumption of liquor, which is issued at one strength only, viz. 60° U.P., was 40,218 bulk gallons against 33,948

bulk gallons in the previous year, due partly to the improvement in the prices of agricultural produce and partly to the construction of roads which provided additional employment for a number of the inhabitants.

The output of the Dhadgaon Distillery fell short of the demand, and 3,716 bulk gallons of 60° U.P. liquor manufactured at the Nasik Distillery had to be imported, part of the way by head loads, for issue to shops in the Akrani.

7. *Working of the contract supply system.*—Since 1st April 1929 with one exception there has been no contract supply system in any part of the Presidency, and all liquor with 3 exceptions is supplied by the Government Central Distillery at Nasik Road through its Departmental local warehouse.

The Akrani as noted above is supplied from the Dhadgaon Government Distillery; in the Ratnagiri district, a contract given from 1st April 1934 for the manufacture at Chowka of kaju liquor for supply to the Malwan Warehouse, was continued during the year under report, and an out-still shop at Redi provides toddy spirit to compete with importation from Goa territory.

8. *Working of the Mahura Flowers Act.*—This was the seventh year of the extension of section 18-B of the Bombay Abkari Act relating to mahura flowers to the whole of the Presidency proper.

Six licenses for the retail sale of mahura flowers were granted in the Panch Mahals Sub-Division of the Broach and Panch Mahals District during the year. The grant of permits for the possession of mahura flowers was restricted to *bona fide* trade and industrial purposes. The arrangement whereby licenses, passes and permits are issued only by Excise Officers under the control of Superintendents of Excise, continued to work satisfactorily.

The extension of the provisions of section 18-B of the Bombay Abkari Act to the whole Presidency has helped to control illicit traffic in mahura flowers and to check illicit distillation. There was a fall in the number of cases of illicit possession of mahura flowers from 1,248 in the previous year to 729 in the year under report. In the Ahmedabad, Kaira, Broach, the Panch Mahals, Surat, Thana, Kolaba, Poona, Nasik, West Khandesh and East Khandesh districts the number of cases was respectively 88, 97, 2, 107, nil, 148, 18, 2, 53, 100 and 114 in 1936-37 compared with 220, 168, 185, 32, 42, 135, 16, nil, 54, 201 and 195 in 1935-36. The decrease is attributed to the restrictions imposed by the Act becoming more widely known.

The arrangements made in previous years to obtain as much as possible of the Presidency's produce of mahura flowers, even at somewhat, higher rates than those for the produce from Indian States, were continued. Special district contracts were granted for the supply of mahura from the Panch Mahals, Ahmedabad, Kaira, West Khandesh, Thana and Nasik Districts to the Government Central Distillery, Nasik Road. The right of collection of mahura flowers in the Government forests of

the Nasik and West Khandesh districts was again purchased by this Department from the Forest Department, in order to facilitate the grant of local contracts for the collection and supply of mahura flowers from these districts to the Nasik Distillery. Though the results of the local arrangements were fairly satisfactory, there is room for considerable improvement, as the quantity supplied from these districts is only a small part of the estimated produce. The Forest Department made departmental arrangements for the collection and supply of mahura flowers from the Peint Mahal, Nasik District, but it was not found feasible to make similar arrangements in other districts.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit decreased from 2,138 in 1935-36 to 2,131 in 1936-37.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency held 758 meetings at which 1,262 recommendations were made. Of these 1,006, i.e. 79·7 per cent., were accepted. The rejected recommendations mostly proposed closure of shops deemed essential or special hours of sale for shops in particular areas.

10-A. *Opening and closing hours.* The opening hour of sale was 10-30 a.m. as in the previous year. The closing hour remained the same as in the previous year, viz. 8-30 p.m., everywhere, with the exception of—

(*i*) the cities of Bombay and Ahmedabad; and

(*ii*) the Bandra Municipal and Santa Cruz Cantonment areas,

where it was 9 p.m.

11. *Consumption.*—Appendix "A", column 11, shows in terms of proof gallons the sale of country spirit at shops. There was an increase of 75 proof gallons, or about ·007 per cent. over the previous year. There was an increase in consumption in the Kaira, the Panch Mahals, Broach, Surat, Kolaba, Belgaum and Satara districts and in the Akrani area in the West Khandesh district, the most noticeable being in the Panch Mahals (17,202), Surat (11,075), Broach (2,670), the Akrani area in the West Khandesh (2,508), Kolaba (1,897) and Kaira (1,646). The increases in the Panch Mahals and Kolaba districts were due to the introduction, with effect from 1st April 1936, in certain parts of these districts of special excise arrangements, under which the rates of still-head duty were reduced and the shops disposed of for fixed fees with fixed selling prices. The increase in the Surat, Broach, and Kaira districts was due to competition among the licensees and consequent reduction in the selling prices of liquor. The reason for increase in the Akrani Mahal of the West Khandesh district has been stated in paragraph 6 above. The increase in these districts was however counterbalanced by a decrease in others. The most noticeable decrease occurred in the Town and Island of Bombay (13,503), and in Sholapur (8,642) and Ahmedabad (5,571) districts. The decrease occurred mainly in cities and towns and is attributed to (1) continued trade depression and the fall in the purchasing capacity of the consuming public, and (2) high selling prices of country spirit and consequent diversion of custom to toddy, which

is a cheaper drink. In Sholapur district, the decrease was also due to failure of the rains and emigration of weavers from the city. In the Town and Island of Bombay the decrease was due mainly to the closure of shops during the communal riots. The total ration for 1936-37 was 1,769,342 proof gallons. Consumption was about 59 per cent. of the ration.

The opening of the two out-still " on " shops in the Vengurla Petha of the Ratnagiri district for the sale of kaju and toddy spirits continued to have the effect of checking the diversion of British custom to the Portuguese shops across the border.

12. *Temperance Activities.*—No special temperance activities came to notice.

13. *Administration of Distilleries and Warehouses.*—One Central Distillery and 33 warehouses were maintained. The issues to retailers in British districts of duty paid spirits amounted to 1,035,938 proof gallons (exclusive of 16,284 proof gallons issued from the Government Distillery at Dhadgaon and 2,296 proof gallons issued from the out-still at Redi) against 1,038,396 proof gallons in the previous year.

The seasonal contract distillery at Chowka in the Ratnagiri district opened in the year 1934–35 for the manufacture of kaju liquor had an outturn of 2,259 L. P. gallons, of which 1,869 L. P. gallons were actually issued from the Malwan warehouse to shops in Malwan and Deogad talukas and Vengurla Petha.

14. *Retail sale in excess of prescribed limit.*—Permits for the sale of country spirit in excess of the prescribed limits on special occasions were granted in all districts except Bijapur, Sholapur, Satara, Poona, Ahmednagar, Nasik and East Khandesh for the following quantities :—

	1935–36 B.Gs.	1936–37 B.Gs.
25° U.P.	110	96
30° U.P.	450	626
40° U.P.	166	158
60° U.P.	5,477	3,671
25° U.P. masala	9	....
40° U.P. masala	2	23

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head is derived from (1) tree-tax on trees tapped for toddy and (2) license fees for the retail sale of toddy. It amounted to Rs. 70,99,655 compared with Rs. 71,15,064 in the previous year, a decrease of Rs. 15,409.

16. *Tree-tax.*—The receipts from tree-tax were Rs. 24,66,299 against Rs. 23,62,838 in the previous year. The increase of Rs. 1,03,461 was due to an increase in the number of trees tapped during the year under report.

17. *License Fees.*—The realizations from license fees amounted to Rs. 46,33,356 against Rs. 47,52,226 in the previous year, showing a decrease of Rs. 1,18,870.

18. *Trees licensed for tapping.*—The number of trees licensed to be tapped for toddy during the year under report and in the previous year is given below :—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1935–36	45,731	11,380	3,67,216	4,24,327
1936-37	48,089	19,836	3,77,048	4,44,973
Difference	+2,358	+8,456	+9,832	+20,646

From 1st August 1936, the practice of fixing a limited number of trees that might be tapped for each particular shop or booth was discontinued, and the licensee was allowed to tap as many trees as he required for a shop or, subject to a maximum of fifty, for a booth. This led to a general increase in the total number of trees tapped during the year. There was also a large increase in tapping in the Panch Mahals Sub-Division due to the restoration of the grant of domestic consumption licenses free of license fee, and in the Thana and Bombay Suburban Districts due to the increased supply of toddy to Bombay and Ahmedabad. There was a decrease in five districts, particularly in Bijapur and Poona. The decrease in the former district is attributed to the famine conditions last season, while in the latter fewer trees were tapped for transport of toddy to Satara, where local supply was substituted, and to Ahmednagar, owing to famine.

19. *Toddy licenses.*—The licenses granted during the year and in the previous year were as follows :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.
1935–36	378	3,319	1,282
1936-37	7,911	3,279	1,279
Difference	+7,533	—40	—3

The removal of the levy of license fee on domestic consumption licenses in the Panch Mahals Sub-Division led to the grant of 7,471 such licenses during the year, compared with 1 in the previous year when license fee was charged for the first time, and with 5,382 in 1934–35. This concession was also extended to some parts of the Surat and Poona districts. The decrease in the number of tree-foot booths was due to the closure of 40 superfluous booths in the Kolaba and Ratnagiri districts. Three new shops were opened to meet local demands and six were closed, resulting in a net decrease of three in the total number of shops.

20. *Consumption.*—There was a decrease of 207,017 gallons in the reported total sales of toddy. This fall in consumption cannot be reconciled with the increase of 20,646 trees licensed for tapping, and merely emphasises the unreliability of the licensees' toddy consumption figures, which it is impossible for the Excise Department to check. No conclusions based on such figures would be worth anything, and no detailed comment is therefore made. It is however beyond question that especially in urban areas toddy on account of its cheapness is largely taking the place of country liquor among the poorer classes. This increased demand has however led to various difficulties referred to later.

Transport of toddy from one district to another has been allowed in recent years and full advantage was taken of the concession. Such transport broke the monopoly in some districts, where licensees, who owned or rented nearly all the local trees, had previously secured the licenses at low prices. It is also calculated, by increasing the supply, to provide cheaper and purer toddy for the public.

Owing to the increased demand for toddy, licensees were suspected of adulterating it, not only with harmless ingredients to increase its quantity, but with deleterious drugs to increase its intoxicating effect or to preserve it from putrefaction. Restrictions therefore under the Poisons Act were placed on the sale of chloral hydrate which was one of the drugs used in such adulteration.

Surprise visits were paid to toddy shops and booths by the Excise staff and samples of toddy taken for analysis. Severe penalties were imposed on any licensees whose toddy was found to have been adulterated.

While it is not possible by analysis to detect the presence of e.g. sugar and water added to increase the quantity of toddy, the action of the Excise Department appears to have very greatly checked adulteration by harmful ingredients.

20-A. *Retail sale in excess of prescribed limit.*—Permits for the sale of toddy in excess of the prescribed limits were granted on special occasions, and 7,718, 6,400, 848, 603, 479, 201 and 44 gallons were sold under such permits in Surat, Thana, West Khandesh, Broach, Bombay Suburban, Ahmedabad and Belgaum districts respectively.

21. *Manufacture of Gul.*—In Kanara eight persons were permitted to manufacture gul as against seven in the previous year. The number of trees tapped free of duty for this industry during the year under report was 86 against 74 in the previous year.

It is difficult however to see how the trade can compete with sugarcane, gul and sugar, and at present what little toddy gul is made seems to be sold merely as a sweetmeat. No permission was granted for the manufacture of gul from sweet toddy in any other district.

CHAPTER IV.

FOREIGN LIQUORS (POTABLE AND NON-POTABLE) INCLUDING THOSE OF INDIAN MANUFACTURE.

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 10,52,143 against Rs. 11,01,741 in the previous year (columns 11, 14, 18 and 19, formerly 12, 15, 19 and 20 respectively of Imperial Return I). The decrease was due to a decrease in the consumption of Indian-made foreign liquors generally.

The revenue under (2) decreased from Rs. 22,93,521 in the previous year to Rs. 20,40,486 (columns 12, 15, 20 and 21, formerly 13, 16, 21 and 22 respectively of Imperial Return I). The decrease was mostly apparent, as out of a decrease of Rs. 2,76,505 under "license fees for the sale of foreign liquors generally" (column 15 of Imperial Return I, Rs. 2,78,974 decrease occurred in Bombay because the license fees for 1935–36 which should have been credited to the accounts of the year 1934–35, were, in consequence of the late renewal of licenses in Bombay, credited to the accounts of 1935–36.

23. *Imports and consumption of Foreign Liquors.*—The imports of foreign liquors into Bombay City by sea, compared with those of the previous year, were as follows:—

Year.	Fermented liquors (liquid gallons).	Wines (liquid gallons).	Potable spirits. (liquid gallons).	Denatured and perfumed spirits (liquid gallons).
1936–37	13,34,751	50,581	1,15,677*	2,05,110
1935–36	12,42,002	51,897	1,14,632†	2,04,701
Difference	+92,749	—1,316	+1,045	+409

*Includes 5,426 proof gallons and 229 bulk gallons of liqueurs.

†Includes 5,212 proof gallons and 125 bulk gallons of liqueurs.

Exports to other provinces were made from these imports, Bombay being a distributing centre for almost the whole of India.

The following table gives statistics of sales in the Bombay Presidency proper of foreign liquor in the year under report compared with those of the previous year (Imperial Return VI, columns 9, 10, 11, 12, 13 and 15):—

Year.	Fermented liquors, Bulk gallons.	Wines, Bulk gallons.	Potable spirits, Bulk gallons.	Non-potable, denatured and perfumed spirits, Bulk gallons.
1936–37	9,46,440	29,749	1,55,152	2,87,945
1935–36	9,23,883	29,331	1,57,491	2,84,019
Difference	+22,557	+418	—2,339	+3,926

The decrease in the consumption of potable spirits was mainly due, as in the last three years, to high retail prices resulting from the continuance of the enhanced rates both of Excise and Customs duties. Trade depression and reduced resources led consumers either to drink less or to divert their consumption to cheaper liquors. There was a slight decrease (of about 1,500 gallons) in the consumption of Indian-made fermented liquors. The increase of 22,557 bulk gallons in the consumption of fermented liquors was due to beer taking the place to some degree both of country liquor and of imported spirits, mainly doubtless on account of cheapness, but possibly also indicating a change in taste towards a less intoxicating drink. The small decrease in the consumption of Indian-made fermented liquors and the small increase in the consumption of denatured spirit call for no particular comment.

24. *Canteen Tenant Licenses.*—The number of canteen tenant licenses issued during the year was 31 against 33 in the previous year.

25. *Spirituous Medicinal and Toilet Preparations.*—Eight firms manufactured spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon in the case of medicinal preparations and of Rs. 17-8-0 in the case of toilet preparations, obtaining 31,267·7 proof gallons of rectified spirit for the purpose.

Spirituous medicinal and toilet preparations were imported into Bombay from Calcutta, Baroda, and Hyderabad (Deccan).

25-A. *Rectified spirit and medicated wines.*—The sales of rectified spirit were 822 gallons against 868 in the previous year (*vide* column 14 of Imperial Return IV). The Government Medical Stores, Bombay, obtained 24,830 proof gallons of rectified spirit free of duty from the Government Central Distillery, Nasik Road as against 21,086 proof gallons purchased elsewhere during the preceding year.

No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank.

26. *Licenses.*—The number of licenses for the sale of foreign liquor was 3,366 against 3,228 in the previous year. The increase was mainly due to an increase in denatured spirit, temporary refreshment stall, dak bungalow and other minor licenses, the number of (1) "off" and (2) "off" and "on" licenses being only one more than in the preceding year. During the year under report 60 licenses were issued for the manufacture of perfumed spirits and 13 licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

27. *Cultivation and outturn of Ganja.*—The cultivation of hemp for the production of ganja was restricted to the three villages of Kaudgaon, Mehekari and Pimpalgaon-Landga in the Ahmednagar District. The number of licenses granted, the area cultivated, and the quantity produced during the year under report, as compared with the year 1935-36, were as follows :—

	1935-36.	1936-37.
Area cultivated	231 acres.	245 acres.
Outturn of ganja	2,237 maunds.	2,616 maunds.
Licenses issued to cultivators.	82	110

The average yield per acre was 10·6 maunds against 9·7 maunds in the previous year.

28. *Issues from warehouses.*—The issues of hemp drugs from warehouses during the year 1936-37 and those for the year 1935-36 are contrasted below :—

	1935-36.			1936-37.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in Bombay Presidency.	735	216	179	713	205	158
Export to Indian States ..	51	25	6	49	22	6
Export to other Provinces ..	6	..	..	9	..	..
Export to foreign countries ..	8	..	..	11	..	..

29. *Consumption.*—The following statement shows the consumption during the year compared with that of the previous year :-

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1935-36	25,722	8,485	6,947
1936-37	25,478	8,107	6,238

The decrease in the consumption of ganja was most noticeable in Kaira, Sholapur, Poona, Ahmednagar and Nasik Districts, where high prices charged by the licensees, and the economic circumstances of the year were responsible. On the other hand sales of this drug in Ahmedabad, Surat and Satara Districts show a remarkable increase, attributed to low retail prices charged by competing retailers. The consumption of bhang increased for the same reason in the Ahmedabad and Surat Districts. Consumption of ganja elsewhere was steady, except in Bombay where a considerable decrease resulted from disturbed conditions due to the communal riots.

In Ahmedabad the consumption of charas increased owing to competitive selling prices, while in Bombay it dropped owing to the riots and high prices.

30. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces, and (2) license fees. The duty and license fees amounted to Rs. 11,39,426 and Rs. 6,72,529 against Rs. 11,81,564 and Rs. 6,25,719 respectively during the previous year.

31. *Vend licenses.*—The number of vend licenses in the year under report was 782 against 781 in 1935-36. Of these 21 were wholesale and 761 retail. In the Nasik District one new retail license was issued during the year to meet a local demand.

CHAPTER VI.

Dangerous Drugs.

32. *Vend licenses.*—The grant of separate cocaine and morphia licenses to chemists, druggists, and medical practitioners was, in accordance with the Bombay Dangerous Drugs Rules, 1935, discontinued, and combined licenses in the new forms D. D. 1, D. D. 2 and D. D. 3 were issued. The number of each kind of such licenses granted during the year under report was as follows :—

(1) 150 D. D. 1 licenses (for the manufacture, possession, and sale otherwise than on prescription of manufactured drugs);

(2) 812 D. D. 2 licenses (for the possession and sale on prescription of manufactured drugs);

(3) 197 D. D. 3 authorisations to approved practitioners (for the possession of coca derivatives for use in the exercise of their profession, but not for sale).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and its allied drugs imported during the year under report amounted to 16 lbs. 2 ozs. 274¼ grains (Avoirdupois standard weight), against 19 lbs. 6 ozs. 321½ grains in the previous year. The quantity sold under licenses was 15 lbs. 4 ozs. and 228¾ grains, compared with 22 lbs. 4 ozs. and 321¼ grains in 1935-36. The statistics of cocaine transactions are given below :—

Stock on 1st April 1936.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1937.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
15 4 64½	16 2 274½	31 6 339	15 4 228¾	26 2 110⅝

Note.—The sales of cocaine during the year 1935-36 were wrongly shown in the report as 22 lbs. 4 ozs. 321¼ grs. instead of 22 lbs. 4 ozs. 221¼ grs. Owing to this the closing balance on 31st March 1936 was shown as 15 lbs. 3 ozs. 402 grs. instead of 15 lbs. 4 ozs. 64½ grs.

34. *Cocaine cases.*—Four cases of illicit possession of cocaine were detected in the City of Bombay during the year under report, as against 36 during 1935-36. It appears that this traffic is now fairly well under control.

CHAPTER VII.

Opium.

35. *Realizations from opium issued from Depôts.*—Opium issued from the Depôts realised Rs. 11,39,409 as shown in the District Treasury Accounts, *plus* a sum of Rs. 673, representing the gain on opium supplied to Zanzibar. Of this sum Rs. 2,87,281 represented the cost price paid to the Government of the United Provinces, and the balance of Rs. 8,52,128 was the gain on sales. From the last figure viz. Rs. 8,52,128 an expenditure of Rs. 5,769, representing the conveyance and packing charges of opium, has to be deducted. The net profits to Government thus amounted to Rs. 8,46,359 (inclusive of duty) against Rs. 8,79,007 in the previous year, a decrease of Rs. 32,648.

36. *Sales in British Districts.*—The total issues in British districts amounted to 15,169 seers against 16,139 seers in the previous year (column 17 of Imperial Return IV). The actual sales were, however, 15,104 seers compared with 16,071 seers in the previous year. The decrease of 967 seers was due to a fall in consumption in all the districts of the Presidency except Ahmedabad, Panch Mahals, Surat, Thana, Kolaba and Kanara. This decrease is attributed to high retail prices charged by licensees, to the poor economic condition of the people, and to the realization by the younger generation of the evil of opium eating. In the districts of Ahmedabad, Panch Mahals, Surat and Thana competition between licensees led to lower selling rates and increased consumption.

37. *License fees.*—The fees realised for retail vend in British districts amounted to Rs. 8,50,438 against Rs. 8,48,544 in the previous year (column 26 of Imperial Return I).

38. *Retail shops.*—The total number of retail licenses was 828, compared with 830 in the previous year (column 31 of Imperial Return III). One additional license was granted in the Nasik district, while three were discontinued in the Panch Mahals district.

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 3,864 seers, compared with 3,403 seers in the previous year (Appendix " D".)

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 242 acres 3 gunthas, as against 256 acres 21 gunthas in 1935-36. The opium in hand at the beginning of the year was 36,792 seers, and that manufactured during the year under report was 1,069 seers. The total issues to licensed dealers decreased from 3,404 to 3,178 seers. The stock held at the end of the year was 34,396 seers, exclusive of 287 seers on account of dryage.

41. *Total Excise Opium Revenue.*—The excise opium revenue was Rs. 19,89,847 (inclusive of Rs. 673 gain on opium supplied to Zanzibar) compared with Rs. 20,58,416 in 1935-36. The decrease of Rs. 68,569 was due to the fall in consumption.

42. *Consumption of Opium for Veterinary and Quasi-Veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 47 lbs. 12 ozs. 6 drams and 14 grains against 49 lbs. 6 ozs. 15 drams and 24 grains during 1935-36.

43. *Measures to Check the Administration of Opium to Children.*—The Bombay Presidency Health and Baby Week Association by means of lectures with magic lantern slides and cinema films, exhibits of models and posters, and free distribution of leaflets in different vernaculars on child welfare, continued their activities in warning mothers against the dangers of drugging children with opium. Such demonstrations were given at 160 centres in the Presidency. One day Health and Child Welfare exhibitions were also held for the benefit of mill workers and their families in Bombay and other large towns, where the habit

of drugging children with opium is prevalent. The Chief Inspector of Factories, Bombay Presidency, reports that 351 children attended creches in Bombay, and that 2 new creches were opened. 139 cases of opium drugging are reported to have been stopped. Lectures and demonstrations were also given by the Labour Sub-Committee of the Women's Council in individual mills after working hours, and were attended by a large number of women labourers, and their relatives and friends. The necessity of giving short talks, at intervals, to mothers on child welfare and on the deleterious effects of opium drugging was enjoined upon matrons and nurses in charge of the creches.

CHAPTER VIII.

Financial Results.

44. *Revenue.*—The gross realizations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item.	Realizations in		Increase.	Decrease.
	1935–36.	1936–37.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit	1,58,06,870	1,55,26,873	....	2,79,997
2. Country fermented liquor ..	71,15,064	70,99,655	....	15,409
3. Malt liquors.	2,30,154	2,31,582	1,428	....
4. Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits) ..	26,09,735	22,97,181	....	3,12,554
5. Commercial spirits (including medicated wines) ..	5,55,373	5,63,866	8,493	....
6. Hemp drugs	18,07,418	18,11,955	4,537	....
7. Opium	*20,59,129	19,90,559	....	68,570
8. Fines and forfeitures ..	32,342	23,189	....	9,153
9. Miscellaneous	61,481	68,247	6,766	....
10. Recoveries from Government Commercial undertakings	26,73,549	26,53,898	....	19,651
	†(11,99,552)	†(12,96,843)	(97,291)	....
Total ..	3,29,51,115	3,22,67,005	21,224	7,05,334
	(3,14,77,118)	†(3,09,09,950)	(1,18,515)	(6,85,683)
Total decrease ..				6,84,110
				(5,67,168)

*Exclusive of license fee for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to Zanzibar and the cost price of opium supplied to British districts.

†To facilitate comparison with years ending 1931–32 when the commercial account system was in use at the Nasik Distillery, these figures in brackets compiled on the commercial account system for the Distillery are given.

45. *Expenditure.*—Exclusive of (*i*) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 5,78,842) and (*ii*) compensation (*a*) to the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) to the District Local Boards in the Presidency in lieu of one anna cess on Excise revenue which they were formerly allowed (Rs. 1,30,128) the expenditure for the year (Imperial Return II) was Rs. 32,93,488 against Rs. 30,64,111 for the previous year. The increase is mainly due to increased expenditure under the heads "Pay of Officers and Establishment" (Rs. 58,032), "Contingencies and special charges other than rewards" (Rs. 1,25,091), and "Cost of opium supplied to the Excise Department" (Rs. 99,542). The figures of expenditure include the price paid to the Government of the United Provinces for opium supplied to the Department and the charges for Excise Establishment in Collectors' offices paid by book adjustment to the head "22, General Administration". The cost of opium is fully recouped from the sale-proceeds of opium. The gross expenditure this year, including the compensation shown at (*i*) and (*ii*) above, amounted to Rs. 41,46,208 against Rs. 40,07,684 for the previous year. If the item relating to the cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 37,82,608 against Rs. 37,43,631 in the previous year, an increase of Rs. 38,977. This includes cost of the extra staff required to prevent smuggling at the Sachin frontier, annual increments to establishment, and high rates at which mahura was bought. The net revenue of the year, after deducting refunds (Rs. 1,81,190) and the gross expenditure (Rs. 41,46,208) from the gross revenue (Rs. 3,22,67,005), decreased by Rs. 8,40,515, *i.e.* from Rs. 2,87,80,122 in the previous year to Rs. 2,79,39,607 in the year under report.

46. *Recovery of Excise Revenue by Coercive Process.*—Coercive processes were resorted to for the recovery of Excise revenue in all districts of the Presidency except Ahmedabad, Kaira, Broach and Sholapur.

The details of the arrears outstanding, collections made during the year and the balance to be recovered will be found in columns 3, 6 and 10 respectively of Appendix "E" to this report. The total amount of arrears at the beginning of the year was Rs. 5,37,613. Out of this Rs. 2,38,742 were collected during the year under report and Rs. 14,126 were written off as irrecoverable. The net arrears recoverable at the end of the year, including those for the previous year, amounted to Rs. 4,56,999, the chief arrears being in the districts of Poona (Rs. 99,791), Thana (Rs. 45,390), East Khandesh (Rs. 43,746), Kolaba (Rs. 41,037), Dharwar (Rs. 39,434), Broach (Rs. 37,664), Bombay Suburban (Rs. 36,775) and Nasik (Rs. 25,369). The remissions and amounts written off decreased by Rs. 15,459—from Rs. 29,585 in the previous year to Rs. 14,126 in the year under report. There has been an appreciable decrease in the total arrears recoverable at the end of the year, the realisable balance being Rs. 80,614 less than at the end of the previous year. This is due, as was expected last year, to the successful working of the system of

recovery of license fees by monthly instalments, introduced in the mofussil in the case of country liquor, hemp drugs and opium shops during the year under report.

CHAPTER IX.

OFFENCES.

47. *Offences against the Abkari Law.*—The total number of cases detected was 7,806 against 10,021 in the previous year. Of these 7,327 related to liquor, 468 to Hemp Drugs and 11 to cocaine against 9,415, 556 and 50 respectively in the previous year. Details will be found in columns 8, 14 and 18 of Appendix "F".

48. *Liquor Cases.*—The total number of liquor cases detected during the year under report shows a decrease of 2,088 cases compared with the previous year. The number of cases detected under "Illicit distillation" shows a decrease of 1,303, the number of such cases detected during the year under report being 4,478 against 5,781 in the previous year. The decrease was mainly in the districts of West Khandesh (635), Panch Mahals (407) and Kaira (210), and was due partly to the poor crop of mahura flowers, which are the chief base for illicit distillation in these districts, but also the reduction in the selling prices of country spirit in the West Khandesh, due to competition, and the introduction of low fixed rates for retail sales in the Dohad and Jhalod Mahal, were to some extent responsible for the lessened crime in these districts. The number of cases of illicit distillation detected in the Town and Island of Bombay was 6, as in the previous year. Cases under "Illicit importation, exportation and transportation" decreased from 315 to 232 (a decrease of 83). Those under "Illicit possession" decreased from 1,745 to 1,554 (a decrease of 191), under "Unlicensed sale" from 70 to 64 (a decrease of 6) and under "Other Miscellaneous offences" from 1,504 to 999 (a decrease of 505).

49. *Hemp Drugs Cases.*—The number of cases relating to hemp drugs decreased from 556 to 468. The decrease was mainly in the districts of East Khandesh (51) and Sholapur (38), and was due to the smaller number of petty cases of possession by railway passengers of drugs in excess of the prescribed limit of import, detected at the Bhusawal and Sholapur Railway Stations. The posting of Excise staff at the Khandwa Railway Station by the Central Provinces' authorities for checking purposes was mainly responsible for the fall in such cases at the Bhusawal Station. The total quantity of charas seized in Bombay amounted to 8 lbs. 11 tolas and 114 grains as against 44 lbs. 37 tolas in the previous year. Apart from the vigilance of the local Excise staff, the prohibition of the export of charas from Turkestan and the consequent difficulty of obtaining the drug illicitly, must have considerably reduced the illicit traffic.

50. *Cocaine Cases.*—Cases relating to cocaine decreased from 50 to 11. The cocaine traffic was mainly confined to Ahmedabad and Bombay where 5 and 4 cases were detected as against 4 and 42 respectively in the previous year. The total quantity of cocaine seized amounted to 334 grains against 8 ozs. 187½ grains in the previous year.

51. *Offences against the Opium Law.*—The number of opium cases detected in British territory was 258 against 302 in the previous year. 12 cases were detected in Indian States against 16 in the previous year (column 29, Appendix "F"). The number of cases of illicit possession detected in British territory was 104 against 134, and that of manufacture and illicit sale was respectively 25 and 17 against 2 and 13 in the previous year. The number of cases of illegal import decreased from 147 to 84. Two cases of transport and 2 cases of export of opium were detected in Ahmednagar and Sholapur districts respectively during the year under report. There were no cases of illegal cultivation of the poppy during the year under report. The contraband opium seized in British territory amounted to 38 seers 79 tolas and 9¼ grains against 33 seers 66 tolas 115⅛ grains in the previous year.

52. *Cases of Drunkenness.*—Convictions for drunkenness numbered 2,154 against 3,962 in the previous year (Appendix "G", columns 2 and 3). Of these 1,066 occurred in Bombay City against 2,775 in the previous year.

53. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate information regarding the movements and methods of interprovincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 335 finger impression slips of Excise offenders for search against 445 during the previous year. Previous convictions were traced in 45 instances compared with 50 in 1935-36. At the close of the year, the Branch had on its records finger print slips of about 33,800 Excise convicts.

CHAPTER X.

General Remarks.

54. *Revenue.*—The gross revenue showed a decrease of Rs. 6·84 lakhs against an increase of Rs. 21·47 lakhs last year. The whole of this decrease is not real. There was an apparent decrease of Rs. 2·78 lakhs in the foreign liquor license fees in Bombay because the fees recoverable in 1934-35 were actually recovered and credited in 1935-36. There was an increase of Rs. ·63 lakhs in the license fees from country spirit, hemp drugs and opium shops in the mofussil. This increase was also only apparent because during 1935-36 only 11 months' license fees for country spirit, hemp drugs and opium shops were collected in the mofussil as against 12 months' fees for the year under report (*vide* paragraph 54 of the Excise Administration Report for 1935-36). Thus the real decrease

in gross revenue was about Rs. 4·68 lakhs. The items mainly responsible for this decrease were still-head duty (3·13 lakhs), realizations from opium (·70 lakhs), toddy license fees (1·18 lakhs), duty on foreign liquor (·50 lakhs), duty on hemp drugs (·42 lakhs) and realizations from the Nasik Distillery (·19 lakhs). These decreases were partly counter-balanced by increases, chiefly under tree-tax (1·03 lakhs) and country spirit license fees in Bombay (·14 lakhs).

55. *Consumption.*—The adverse economic conditions which continued during the year were reflected in the decreased consumption of foreign spirits, opium and hemp drugs and in an increase in the consumption of foreign fermented liquors and in the tapping of more toddy producing trees.

The consumption of country spirit would have declined but for the increased consumption of *licit* and decreased consumption of *illicit* liquor in the backward areas of Dohad and Jhalod in the Broach and Panch Mahals district, and in the Sugwa Range of the Kolaba district. Progress towards the recovery of the lost Excise control of these areas is evidenced by comparison of the figures of detected offences before and after the special arrangements were introduced.

	Dohad and Jhalod (fixed fee area).	Sugwa Range.
1935-36 (year before the new arrangement)	788	25
1936-37 (year after the new arrangement)	311	9

The following statement shows the consumption of country spirit in 1929-30 and during the years 1932-33 to 1936-37 in rural and urban areas :—

Area.	1929–30.	1932–33.	1933–34.	1934–35.	1935–36.	1936–37.
	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.
Rural area including Akrani tract.	568,067	390,907	416,738	442,835	463,487	477,171
Urban areas ..	720,840	648,158	629,374	603,589	576,710	563,101
Total ..	1,288,907	1,039,065	1,046,112	1,046,424	1,040,197	1,040,272

The gradual decrease of urban consumption largely connotes a diversion of custom to fermented liquors at the expense of country spirit of which the cost is now too high for many consumers in a time of industrial depression. The rising consumption in rural areas is partly accounted for by the greater consumption of licit liquor, and the less of illicit, in those areas where the price of country spirit has been reduced to lessen

the inducement to illicit distillation, but it may also perhaps indicate some slight lifting of agricultural depression and a tendency for consumption to return to the 1929-30 level. It is still however clear that, as stated last year, there is, in many parts of the Presidency, a demand for stimulants which is not satisfied by licit liquor at its present price, and which is largely filled by illicit trade.

56. *Excise Offences.*—Illicit distillation is improving its protective technique, thus becoming progressively more difficult to cope with, and the detected cases cover but a small fraction of the liquor distilled. The success of the experimental arrangements in Dohad and Jhalod indicates that in many areas a pre-requisite to the establishment of Excise control without an excessive staff is the provision of licit liquor at rates which will reduce the temptation to illicit practices.

The decrease in the number of detected cases appears due to several factors, *e.g.* to the special arrangements in Dohad and Jhalod which resulted in 407 less illicit distillation cases in those two talukas alone, to better knowledge of the Mahura Act by the public, which is responsible for a large part of the decrease of 635 such cases in West Khandesh, and to the attention of Excise officers being directed more to detecting important infringements of the law and to preventing the spread of illicit distillation into fresh areas, rather than to amassing numbers of unimportant convictions. Under circumstances of increasing difficulty and little help in detection from the public, the officers of the Department deserve every credit for the results they have been able to show.

57. The Honourable Mr. R. M. Maxwell, C.S.I., C.I.E., I.C.S., was in charge of this Department from 1st April 1936 to 15th September 1936. Thereafter Mr. M. S. Jayakar, C.I.E., held charge until I took over on 24th September 1936.

The Department suffered a loss by the untimely death on 25th March 1937 of Mr. W. T. B. Dubois, Superintendent of Excise, Nasik Division, from pneumonia caused by his devotion to duty.

During the year the Superintendents of Excise discharged their duties with efficiency and zeal and I would particularly mention Khan Bahadur A. S. Dalal, O.B.E., Mr. J. L. Dias, I.S.O., and Mr. R. N. Samarth. The subordinate officers of the Excise Department and the constabulary did satisfactory work and so many officers have shown particularly good results in detection that it would be invidious to mention only few individually.

The following officers of the Department received Honours during the year :—

Khan Bahadur A. S. Dalal, Superintendent, Nasik Distillery	O.B.E.
S. N. Nadkarni, Chief Account Officer of Excise, Bombay	Rao Saheb.
M. S. Navalkar, Excise Inspector, Bombay..	Rao Saheb.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarters town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	55,055	7·6
2	Kaira	6	96,938	11,173	5·5
3	Panch Mahals	2	51,120	13,359	12·5
4	Broach	2	45,759	12,746	13·4
5	Surat	3	182,750	28,630	7·5
6	Thana	4	71,657	14,843	9·9
7	Bombay Suburban ...	2	70,945	12,799	8·7
8	Bombay	1	1,161,383	272,746	11·3
9	Kolaba	1	6,460	1,617	12·0
10	Ratnagiri	4	54,556	7,998	7·0
11	Kanara	2	25,090	3,764	7·2
12	Dharwar	4	186,708	11,351	2·9
13	Belgaum	4	91,046	12,162	6·4
14	Bijapur	4	85,775	4,943	2·8
15	Sholapur	3	199,868	12,249	2·9
16	Satara	6	85,617	5,664	3·2
17	Poona	3	242,133	49,718	9·9
18	Ahmednagar	1	57,529	4,048	3·4
19	Nasik	3	94,362	6,934	3·5
20	West Khandesh	3	67,335	9,931	7·1
21	East Khandesh	9	176,067	11,371	3·1
	Total for 1936-37 ...	70	3,399,595	563,101	7·9
*	Total for 1935-36 ...	70	3,341,301	576,710	8·3

* In the Akrani Tract of

A.

gallons and the rate per head of population in (1) Urban areas British Districts of the Bombay Presidency during the year 1936-37.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	6,289	0·5	999,768	61,294	2·9
644,712	11,330	0·8	741,650	22,503	1·5
403,406	19,967	2·4	454,526	33,326	3·5
288,411	14,421	2·4	334,170	27,167	3·9
562,793	63,650	5·4	745,543	92,280	5·9
764,968	49,600	3·1	836,625	64,443	3·7
108,579	17,440	7·7	179,524	30,239	8·1
.....	.....	.....	1,161,383	272,746	11·3
622,261	30,722	2·4	628,721	32,339	2·5
1,247,971	33,793	1·3	1,302,527	41,791	1·5
392,745	15,125	1·8	417,835	18,889	2·2
915,969	8,822	0·5	1,102,677	20,173	0·9
985,655	11,645	0·6	1,076,701	23,807	1·06
783,445	4,805	0·3	869,220	9,748	0·5
677,652	3,136	0·2	877,520	15,385	0·8
1,094,095	7,167	0·3	1,179,712	12,831	0·5
927,665	9,609	0·5	1,169,798	59,327	2·4
980,677	3,116	0·2	988,206	7,164	0·3
905,686	20,899	1·1	1,000,048	27,833	1·3
704,459	{ 87,713 *16,087 }	7·1	771,794	{ 97,644 *16,087 }	7·1
1,029,968	41,885	2·0	1,206,035	53,256	2·1
14,644,388	477,171	1·6	18,043,983	1,040,272	2·7
14,650,752	463,487	1·5	17,992,053	1,040,197	2·7

the West Khandesh District.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1936-37.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1936-37.		Actual realizations.		Total realizations 1936-37.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
			Gals.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	53,537	8·2	6,02,291	7,47,500	13,49,791
2	Viramgam ...	18,965	946	2·4	3,550	18,800	22,350
3	Kaira Town ...	6,834	725	5·1	2,248	8,000	10,248
4	Nadiad ...	34,584	4,251	5·9	14,441	41,625	56,066
5	Godhra Town ...	35,110	2,822	3·9	8,025	12,261	20,286
6	Broach City ...	34,200	10,850	15·2	1,04,592	54,353	1,58,945
7	Surat ...	150,366	25,228	8·0	2,42,950	81,256	3,24,206
8	Thana Town ...	21,816	3,729	8·2	35,084	41,650	76,734
9	Kalyan Town ...	21,618	4,074	9·0	32,411	32,500	64,911
10	Bandra Town ...	40,634	9,092	10·7	1,00,277	77,015	1,77,292
11	Kurla Town ...	30,311	3,707	5·9	39,357	23,504	62,861
12	Town and Island of Bombay.	1,161,383	272,746	11·3	35,38,574	21,43,508	56,82,082
13	Alibag Town ...	6,460	1,617	12·0	13,643	11,250	24,893
14	Ratnagiri Town.	17,320	1,387	3·8	8,409	6,500	14,909
15	Karwar Town ...	14,157	2,562	8·7	12,531	9,630	22,161
16	Dharwar City ...	40,904	2,781	3·3	30,943	22,950	53,893
17	Hubli Town ...	83,494	5,567	3·2	60,821	49,567	1,10,388
18	Gadag Town ...	45,899	2,655	2·8	28,787	15,000	43,787
19	Belgaum City and Cantonment.	49,599	9,060	8·8	80,988	38,735	1,19,723
20	Bijapur Town ...	39,747	2,434	2·9	23,314	15,977	39,291
21	Sholapur City and Cantonment and places ten miles round.	144,654	9,304	3·1	1,05,216	97,038	2,02,254
22	Barsi Town ...	25,754	1,587	3·0	14,276	17,500	31,776
23	Pandharpur Town.	29,460	1,358	2·2	15,413	18,042	33,455
24	Satara City and Cantonment.	26,379	2,891	5·3	32,452	25,025	57,477
25	Poona City and Cantonment.	215,384	45,846	10·2	5,18,203	2,74,824	7,93,027
26	Kirkee Cantonment.	16,302	3,525	10·4	40,275	22,600	62,875
27	Ahmednagar City and Cantonment.	57,529	4,048	3·4	45,548	64,000	1,09,548
28	Nasik City ...	45,744	4,758	5·0	43,121	55,761	98,882
29	Malegaon Town.	32,186	1,756	2·6	13,173	22,600	35,773
30	Dhulia Town ...	39,656	3,725	4·5	21,491	45,925	67,416
31	Jalgaon Town ...	34,304	1,606	2·2	10,223	23,100	33,323
32	Bhusaval Town.	27,874	2,155	3·7	16,193	32,500	48,693
33	Amalner Town ...	22,917	2,541	5·3	16,612	22,300	38,912
	Total for Towns.	2,885,833	504,870	8·4	58,75,432	41,72,796	1,00,48,228

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on Cocoanut and Brab.	Tree-tax rates on Date and wild Palm.	Number of licenses issued: Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7.
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(a) 3 0 0	...	2	2
2	Kaira ...	0 8 0	(b) 0 8 0	...	...	...
3	Panch Mahals ...	0 8 0	*0 8 0	7,472	10	4
		1 0 0	†1 0 0			
4	Broach ...	10 0 0	5 0 0	9	37	17
5	Surat ...	12 0 0	(c) 6 0 0	317	956	208
		6 0 0	(d) 3 0 0			
		4 0 0	(e) 2 0 0			
6	Thana ...	14 0 0	(f) 7 0 0	48	891	195
		12 0 0	(g) 6 0 0			
		7 8 0	(h) 3 0 0			
		10 0 0	(i) 3 8 0			
		9 0 0	(j) 3 0 0			
7	Bombay Suburban ...	14 0 0	7 0 0	5	221	16
8	Bombay ...	14 0 0	7 0 0	...	84	127
9	Kolaba ...	14 0 0	(l) 7 0 0	4	65	27
		10 0 0	(m) 3 8 0			
10	Ratnagiri ...	9 0 0	3 8 0	...	750	72
11	Kanara ...	9 0 0	4 0 0	...	110	111
12	Dharwar ...	9 0 0	4 0 0	...	21	142
13	Belgaum ...	8 0 0	4 0 0	...	8	83
14	Bijapur ...	8 0 0	4 0 0	...	16	113
15	Sholapur. ...	9 0 0	4 8 0	...	20	32
16	Satara ...	9 0 0	3 0 0	7	...	14
17	Poona ...	9 0 0	5 0 0	7	29	33
18	Ahmednagar ...	7 0 0	3 0 0	...	2	12
19	Nasik ...	6 0 0	2 0 0	1	35	43
20	West Khandesh ...	7 0 0	3 0 0	41	14	16
21	East Khandesh ...	7 0 0	3 0 0	...	8	12
	Total ...	.....	.....	7,911	3,279	1,279

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale of tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1936-37.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
4	...	...	324	324	87,081	(a) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
	...	...	...	...	.....	
7,486	...	7,540	532	8,072	15,899	(b) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
63	...	244	3,732	3,976	266,004	(c) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
1,481	...	207	172,031	172,238	3,737,807	(d) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
						(e) Mandvi North.
1,134	2,553	8,180	72,911	83,644	2,551,510	(f) Thana Mahal and Bassein Taluka.
						(g) Palghar Taluka (Mahim Taluka).
242	3,463	2,618	9,275	15,356	406,420	(h) Dahanu Taluka and Umbergaon Petha.
211	18,190	163	906	19,259	834,613	(i) Kalyan and Bhiwandi talukas.
96	748	475	193	1,416	47,849	(j) Murbad Taluka, Wada Petha, and Shahpur Taluka, and Mokhada Petha and Jawhar State and rest of the District.
822	18,821	...	30	18,851	1,244,865	
221	4,314	59	302	4,675	353,280	
163	...	...	27,837	27,837	914,665	(l) Panvel Taluka and Bagayat part of Alibag Taluka.
91	...	350	25,284	25,634	425,727	
129	...	...	12,584	12,584	325,071	(m) Rest of the District and Sudhagad Mahal.
52	...	...	24,257	24,257	555,968	
21	...	...	649	649	27,769	
69	...	...	13,900	13,900	592,974	
14	...	...	481	481	44,939	
79	...	...	3,123	3,123	55,441	
71	...	...	7,506	7,506	93,538	
20	...	...	1,191	1,191	40,238	
12,469	48,089	19,836	377,048	444,973	12,621,658	

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation						Intoxicating drugs produced during the year.	
	Of Ganja.		Of Bhang.				
Name of Taluka in which permitted.	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	3	245	...	...	Ahmednagar ...	2,616	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	3	245	...	...		2,616	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Warehouse					
	On payment of duty by licensed vendors in British Districts and Indian States.			To other provinces or other Warehouses in the Presidency.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	548	86	...	294	3	...
Bombay ...	153	107	123	...	...	...
Surat ...	23	8	...	...	...	...
Ahmedabad ...	51	27	40	...	...	...
Total ...	775	228	163	294	3	...

* On account of

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending 31st March 1937.

Balance at the Warehouse on the 1st April 1936.			Drugs imported from other provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2,229	35	...	...	82	...	4,845	117	...
20	30	28	192 1*	93 2*	133	213	125	161
...	...	...	34	11	...	34	11	...
6	10	23	55	20	38	61	30	61
2,255	75	51	282	208	171	5,153	283	222

during the year.			Balance at the Warehouse on 31st March 1937.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
515	5	...	3,488	23	...	...	75	30	...
13	...	11	47	18	27	...	100	40	180 to 240
2	...	...	9	3	...	...	105	30	...
3	1	20	7	2	1	...	80	8	200
533	6	31	3,551	46	28	...	...	...	...

Gain.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1936-37.

Serial No.	Name of State or Political Agency	Stock on 1st April 1936	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	425	1,512	2	4	1,943	1,280
2	Cambay	66	360	...	...	426	349
3	Other States	534	1,992	...	...	2,526	1,843
	Total for 1936-37.	1,025	3,864	2	4	4,895	3,472
	,, 1935-36.	1,267	3,403	...	6	4,676	3,655

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1937	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha	2	661	777,976	0·13	
2	Cambay	...	77	87,761	0·3	
3	Other States	1	682	2,711,784	0·054	
	Total for 1936-37.	3	1,420	3,577,521	0·08	
	,, 1935-36.	2	1,019	3,577,521	0·08	

Read 425,534 and 1,025 for 428,525 and 1,019 against Rewakantha, Other States and Total for the year 1935-36.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX E

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	20,72,581	...	20,72,581	19,04,748	...	19,04,748
2	Kaira ...	4,12,335	...	4,12,335	3,71,426	...	3,71,426
3	Panch Mahals.	2,18,765	12,342	2,31,107	1,87,962	11,034	1,98,996
4	Broach ...	7,62,661	17,430	7,80,091	6,95,351	6,471	7,01,822
5	Surat ...	26,74,758	7,494	26,82,252	26,15,986	6,716	26,22,702
6	Thana ...	15,86,353	42,578	16,28,931	14,86,994	29,157	15,16,151
7	Bombay Suburban District.	9,50,343	41,699	9,92,042	8,78,224	16,869	8,95,093
8	Bombay ...	1,13,03,261	2,488	1,13,05,749	1,01,58,491	...	1,01,58,491
9	Kolaba ...	4,84,308	49,530	5,33,838	4,50,118	8,259	4,58,377
10	Ratnagiri ...	7,38,689	6,206	7,44,895	5,87,247	5,990	5,93,237
11	Kanara ...	2,87,936	3,048	2,90,984	2,72,858	2,695	2,75,553
12	Dharwar ...	9,73,021	76,356	10,49,377	9,47,408	12,412	9,59,820
13	Belgaum ..	7,99,888	21,541	8,21,429	7,63,078	16,980	7,80,058
14	Bijapur ...	4,26,337	1,403	4,27,740	4,12,088	980	4,13,068
15	Sholapur ...	12,01,958	3,254	12,05,212	11,40,259	3,254	11,43,513
16	Satara ...	6,22,893	11,463	6,34,356	5,59,765	4,784	5,64,549
17	Poona ...	21,47,459	99,130	22,46,589	19,81,939	49,623	20,31,562
18	Ahmednagar...	5,00,012	11,611	5,11,623	4,48,479	5,185	4,53,664
19	Nasik ...	6,96,346	32,075	7,28,421	6,12,662	13,146	6,25,808
20	West Khandesh.	8,56,753	40,791	8,97,544	7,71,918	25,396	7,97,314
21	East Khandesh.	7,55,967	57,174	8,13,141	6,86,764	19,791	7,06,555
	Total ...	3,04,72,624	5,37,613	3,10,10,237	2,79,33,765	2,38,742	2,81,72,507

E.

and Balances of Excise Revenue for the year 1936-37.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
1,67,833	.....	.....	1,47,682	20,52,430	
40,909	.....	.....	44,347	4,15,773	
20,186	213	11,712	18,129	2,17,125	
40,605	.....	37,664	16,996	7,18,818	
56,883	.....	2,717	56,700	26,79,402	
66,747	643	45,390	45,884	15,62,055	
54,874	5,300	36,775	40,254	9,35,347	
11,44,770	.....	2,488	9,81,141	1,11,39,632	
34,092	332	41,037	17,680	4,76,057	
1,43,491	108	8,059	1,23,835	7,17,072	
14,404	.....	1,027	12,465	2,88,018	
49,774	349	39,434	25,568	9,85,388	
36,809	.....	4,562	35,624	8,15,682	
11,574	204	2,894	11,231	4,24,299	
56,019	.....	5,680	46,279	11,89,792	
60,940	.....	8,867	54,168	6,18,717	
1,12,833	2,403	99,791	1,10,547	21,42,109 + 84	+ Over collection.
36,706	2,988	18,265	19,339	4,73,003	
76,969	275	25,369	76,961	7,02,769	
78,708	.....	21,522	84,491	8,81,805	
61,529	1,311	43,746	56,109	7,62,664 + 54	+ Over collection.
23,66,605	14,126	4,56,999	20,25,430	3,01,97,937 + 138	+ Over collection.

H. F. KNIGHT,
Commissioner of Excise.

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	126	11	89	3
2	Kaira	258	...	97	5
3	Panch Mahals	607	12	110	2
4	Broach	11	20	28	2
5	Surat	57	23	47	...
6	Thana	775	11	350	10
7	Bombay Suburban ...	27	...	15	2
8	Bombay	6	42	14	3
9	Kolaba	74	2	97	2
10	Ratnagiri	34	11	25	...
11	Kanara	44	8	53	2
12	Dharwar	92	11	69	13
13	Belgaum	81	6	136	4
14	Bijapur	155	4	97	...
15	Sholapur	53	4	42	3
16	Satara	75	10	37	2
17	Poona	16	1	23	4
18	Ahmednagar	14	1	20	...
19	Nasik	289	1	83	...
20	West Khandesh	1,658	5	76	2
21	East Khandesh	26	49	46	5
	Total ... 1936-37 ...	4,478	232	1,554	64
	1935-36 ...	5,781	315	1,745	70

F.

Laws in each District of the Bombay Presidency Proper detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1936-37.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
93	322	...	14	29	14	...	57
100	460	...	...	1	...	...	1
119	850	...	2	1	...	...	3
4	65	...	...	5	...	11	16
75	202	...	2	3	...	18	23
192	1,338	...	...	10	1	...	11
3	47	...	...	6	1	...	7
16	81	...	7	55	3	...	65
28	203	...	...	6	...	...	6
3	73	...	...	...	...	...	.....
87	144	...	...	...	1	3	4
11	196	1	1	...	4	5	11
4	231	...	...	2	1	...	3
5	261	1	...	2	1	...	4
28	130	1	...	1	12	...	14
.....	124	2	...	1	8	...	11
4	48	...	...	7	19	...	26
7	42	...	...	3	4	...	12
50	423	1	...	3	4	...	8
97	1,838	...	14	13	...	...	27
123	249	1	54	97	7	...	159
999	7,327	7	94	250	80	37	468
1,504	9,415	4	118	358	59	17	556

APPENDIX

Number.	District.	Cases detected (Abkari) —*contd.*				Total (Abkari).	Cases in which convictions were obtained.
		Offences relating to cocaine.					
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	3	2	5	384	261
2	Kaira ...	...	1	...	1	462	331
3	Panch Mahals ...	...	...	...	...	853	685
4	Broach ...	...	...	...	...	81	66
5	Surat ...	...	1	...	1	226	193
6	Thana ...	...	...	...	...	1,349	929
7	Bombay Suburban ...	...	...	...	...	54	43
8	Bombay ...	...	4	...	4	150	144
9	Kolaba ...	...	...	..	...	209	183
10	Ratnagiri ...	...	...	...	...	73	57
11	Kanara ...	...	...	...	...	148	112
12	Dharwar ...	...	...	...	...	207	189
13	Belgaum ...	...	...	...	...	234	203
14	Bijapur ...	...	...	...	...	265	214
15	Sholapur ...	...	...	...	...	144	129
16	Satara ...	...	...	...	...	135	93
17	Poona ...	...	...	...	...	74	62
18	Ahmednagar ...	...	...	...	...	54	38
19	Nasik ...	...	...	...	...	431	223
20	West Khandesh ...	...	...	...	...	1,865	1,854
21	East Khandesh ...	...	...	...	...	408	238
	Total ... 1936-37 ...	...	9	2	11	7,806	6,247
	Total ... 1935-36 ...	...	43	7	50	10,021	7,833
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1936-37.	...	...	...	...	...	...
	Total of Indian States for the year 1935-36.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1936-37 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1935-36 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).

Illegal cultivation of poppy. 21	Illegal manufacture of opium. 22	Illegal possession of opium. 23	Illegal transport of opium. 24	Illegal import of opium. 25	Illegal export of opium. 26	Illegal sale of opium. 27	Breach of conditions of license. 28	Total (Opium). 29	Quantity of contraband opium seized. 30 S. t. gr.
...	14	13	...	18	...	...	...	45	1 5 35½
...	...	5	...	...	...	...	...	5	0 9 2½
...	...	25	...	11	...	3	...	39	12 2 179½
...	...	18	...	...	...	2	...	20	8 2 128½
...	...	...	...	...	..	1	...	1	0 0 104½
...	...	...	...	...	...	...	...	...	.....
...	...	1	...	...	...	....	...	1	0 8 0
...	...	20	...	5	...	2	...	27	16 22 0
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	3	1	...	...	...	...	1	5	0 4 45 *0 1 51½
...	...	2	...	...	...	...	...	2	0 11 101
...	...	...	...	...	...	1	...	1	0 1 119½
...	2	3	...	...	2	3	10	20	0 13 14½ *0 1 56½
...	...	...	...	1	...	1	7	9	0 0 35
...	...	2	...	...	...	3	6	11	0 3 117 *0 2 99½
...	1	3	2	...	...	...	...	6	0 6 63½
...	3	1	...	...	...	...	...	4	0 0 73 *0 4 150½
...	...	4	...	9	...	...	...	13	0 11 42½
...	2	6	...	40	...	1	...	49	0 56 28
...	25	104	2	84	2	17	24	258	38 79 9½ 0 9 178*
...	2	134	...	147	...	13	6	302	33 66 115½ 0 0 57*
...	...	12	...	...	...	...	...	12	2 59 33¼
...	..	...	...	...	...	...	...	...	
...	...	12	...	...	...	...	...	12	2 59 33¼
...	...	16	...	...	...	...	...	16	2 42 22½
...	25	116	2	84	2	17	24	270	41 58 42½
...	2	150	...	147	...	13	6	318	36 28 137½

* Madat.

Total of Madat for 1935-36 ... ... S. t. gr. 0 0 57

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1936-37.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	79	.....	.....	.....
Kaira	.....	67	.....	.....
Panch Mahals	.....	46	.....	.....
Broach	.....	47	.....	.....
Surat	3	68	.....	.....
Thana	2	29	.....	.....
Bombay Suburban ...	.....	55	.....	.....
Bombay	.....	1,066	.....	.....
Kolaba	.....	31	.....	.....
Ratnagiri	.....	53	.....	.....
Kanara	.....	9	.....	.....
Dharwar	.....	41	.....	.....
Belgaum	.....	42	.....	.....
Bijapur	1	32	.....	.....
Sholapur	.....	61	.....	.....
Satara	.....	44	.....	.....
Poona	.....	263	.....	.....
Ahmednagar	.....	13	.....	.....
Nasik	15	69	.....	.....
West Khandesh ...	.....	7	.....	.....
East Khandesh ...	.....	11	.....	.....
Total { 1936-37 ...	100	2,054	.....	.....
Total { 1935-36 ...	72	3,890	.....	.....

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX H

AP Bk D 4-6

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Number of licenses.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India. Spirits and Fermented Liquors sold To other licensed vendors. Imported. Wines.	Spirits.	Beer.	Beer made in India.	To the Import Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	52	36,257	153,126	1,200,367	1,195	...	...
Belgaum ...	2	...	...	...	3,256	...	...
Poona ...	2	538	2,835	4,114	...	...	...
Total ... 1936-37 ...	56	36,795	155,961	1,204,481	4,451	...	...
Total ... 1935-36 ...	59	36,748	135,648	1,059,186	4,273	...	...

* Includes 2,495 gallons

† Includes 2,251 gallons

H.

STATEMENT A.

Liquors in the Bombay Presidency during the year 1936-37.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Presidency Proper to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	3	472	...	...	...	...	...	...	
...	...	...	62,173*	...	...	...	...	...	...	
...	3,136	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	3,136	3	62,645	...	...	...	...	...	...	
...	3,931	2	49,014†	...	...	...	...	...	...	

of rectified spirits.

of rectified spirits.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

FOREIGN SPIRITS AND FERMENTED

Name of District.	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				Sales thereunder.			
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	411	2,888	13,249	13	81	1,025	13,180
2. Kaira ..	4	11	348	459	1	5	8	362
3. Panch Mahals .	2	10	158	206	3	15	93	890
4. Broach ...	3	57	741	1,007	1	1	3	4
5. Surat ...	16	240	3,133	6,395	4	20	158	756
6. Thana ...	12	43	549	4,274	7	14	196	2,635
7. Bombay Suburban.	9	411	2,386	9,823	20	54	861	6,023
8. Bombay ...	112	17,978	62,443	444,936	119	5,703	20,287	245,789
9. Kolaba ...	7	26	161	985	9	17	51	238
10. Ratnagiri ...	7	12	223	815	1	7	27	149
11. Kanara ...	8	91	95	1,397	3	30	32	207
12. Dharwar ...	10	153	618	10,141	3	50	200	1,242
13. Belgaum ...	4	318	1,093	5,876	7	34	337	3,980
14. Bijapur ...	3	9	90	1,041	2	4	8	39
15. Sholapur ...	8	68	462	7,391	7	78	233	2,793
16. Satara ...	9	102	363	3,955	4	12	26	305
17. Poona ...	27	2,210	6,627	36,343	50	767	2,533	50,608
18. Ahmednagar ...	7	101	458	6,368	8	35	270	14,874
19. Nasik ...	7	81	779	3,875	14	196	628	11,123
20. West Khandesh	3	11	140	1,085	1	3	5	75
21. East Khandesh.	6	72	489	3,096	5	36	159	3,920
Total ... 1936-37 ...	271	22,415	84,244	562,747	282	7,162	27,140	359,197
Total ... 1935-36 ...	271	22,270	84,706	552,609	285	6,876	27,721	347,977

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales shown in this statement, 387,945 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Presidency the year 1936-37.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	5	279	4,668	...	4,009	...	19	15	...	..	...	.....
...	...	...	...	...	56	...	1	...	...	..	...	.....
1	...	3	81	...	6	...	...	...	...	...	...	.....
1	1	10	187	...	...	...	...	...	...	...	...	.....
1	1	71	1,182	...	...	...	...	...	...	...	...	.....
1	1	31	502	...	...	...	...	...	...	...	...	.....
1	5	299	1,149	...	...	...	...	...	...	...	...	.....
4	82	559	6,669	...	31,706	...	*788	...	...	...	...	*Includes 696 gals. sold by rectified spirit licensees & 18 gals. of foreign made spirits.
2	...	7	308	...	162	...	...	...	...	...	...	
...	...	...	...	...	57	...	...	...	...	...	...	
1	...	3	64	...	35	...	.1	...	...	...	...	
3	4	56	680	...	425	...	...	..	...	...	...	
2	2	28	490	...	287	...	...	....	...	...	...	
1	4	45	311	...	22	...	...	...	...	...	...	
2	1	10	603	...	768	...	...	...	...	...	...	
8	49	142	921	...	595	...	...	...	...	...	...	.....
4	10	128	3,094	...	2,850	...	..	...	...	...	...	.....
1	...	7	339	...	507	...	...	...	...	...	...	.....
3	5	85	1,770	...	...	...	...	...	...	...	...	.....
1	...	...	...	...	83	176	...	...	...	...	...	.....
1	2	46	1,478	2	391	239	...	...	...	...	...	.....
40	172	1,809	24,496	2	41,959	415	809	15	...	...	...	.....
40	185	1,829	23,297	8	43,235	250	848	60	...	...	...	.....

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con 1935- 40° U.P.
1	2	3		4
		1935-36.	1936-37.	Gallons.
1	Ahmedabad ...	...	...	79,061 (30° U.P.) 31
2	Kaira ...	...	...	21,708
3	Panch Mahals ...	...	...	4,276
4	Broach ...	...	...	3,191 (30° U.P.) 14,966
5	Surat ...	...	...	544 (30° U.P.) 33,438
6	Thana ...	69	69	5,077 (30° U.P.) 8,083
7	Bombay Suburban District...	3	1	5,962
8	Bombay ...	...	...	466,082
9	Kolaba ...	...	...	32,471
10	Ratnagiri ...	...	...	23,119
11	Kanara { below Ghat ...	7	6	1,746 (30° U.P.) 15,500
	{ above Ghat ...	3	2	5,856 (30° U.P.) 2,675
12	Dharwar ...	7	7	19,099 (30° U.P.) 8,959
13	Belgaum ...	...	...	124 (30° U.P.) 31,452
14	Bijapur ...	19	1	272 (30° U.P.) 8,174
15	Sholapur ...	...	...	7,285 (30° U.P.) 1,789
16	Satara ...	1	1	8,840 (30° U.P.) 6,211
17	Poona ...	15	13	40,516 (30° U.P.) 96
18	Ahmednagar ...	...	...	12,461 (30° U.P.) 473
19	Nasik ...	60	70	8,976
20	West Khandesh ...	28	21	13,250 (30° U.P.) 1,311
21	East Khandesh ...	58	54	8,559 (30° U.P.) 624
	Total ...	270	245	768,475 (30° U.P.) 133,782

* In the Redd
† In the Akrani Tract o

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1936-37.

sumption.

36.	1936-37.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
48,750	70,813	46,578
(25° U.P.) 116.	(30° U.P.) . 46	(25° U.P.) 190
.....	24,970	.....
(25° U.P.) 10,443		(25° U.P.) 10,027
30,616	9,022	61,848
(25° U.P.) 1,750		(25° U.P.) 4,232
11,606	3,017	11,526
(25° U.P.) 9,952	(30° U.P.) 18,691	(25° U.P.) 10,217
94,677	634	94,320
(25° U.P.) 26,135	(30° U.P.) 43,525	(25° U.P.) 26,006
142,776	5,115	137,048
(25° U.P.) 744	(30° U.P.) 8,257	(25° U.P.) 1,032
67,870	6,594	64,962
(25° U.P.) 80		(25° U.P.) 397
12,543	444,290	10,988
(25° U.P.) 2,110		(25° U.P.) 2,369
26,295	34,167	28,261
(25° U.P.) 588.		(25° U.P.) 713
65,290		63,109
3,731(*)	23,074	4,363(*)
(25° U.P.) 564		(25° U.P.) 542
612(*)		735(*)
2,009	1,835	1,460
(25° U.P.) 435	(30° U.P.) 14,765	(25° U.P.) 473
440	5,898	518
(25° U.P.) 1,111	(30° U.P.) 2,368	(25° U.P.) 1,480
6,821	18,181	5,185
(25° U.P.) 1,836	(30° U.P.) 7,932	(25° U.P.) 2,184
919	107	610
(25° U.P.) 1,473	(30° U.P.) 31,397	(25° U.P.) 2,028
5,274	173	3,365
(25° U.P.) 4,109	(30° U.P.) 8,189	(25° U.P.) 3,422
39,986	6,009	23,513
(25° U.P.) 3,212	(30° U.P.) 1,512	(25° U.P.) 1,755
3,107	9,512	4,109
(25° U.P.) 1,380	(30° U.P.) 6,098	(25° U.P.) 1,615
88,680	39,691	87,741
(25° U.P.) 396	(30° U.P.) 149	(25° U.P.) 416
209	10,236	160
(25° U.P.) 675	(30° U.P.) 556	(25° U.P.) 759
57,168	9,218	54,572
(25° U.P.) 637		(25° U.P.) 632
220,805	15,147	216,283
33,948(†)	(30° U.P.) 1,989	40,218(†)
(25° U.P.) 687		(25° U.P.) 867
117,511	9,888	113,469
(25° U.P.) 1,692	(30° U.P.) 737	(25° U.P.) 1,933
1,081,031	747,541	1,074,206
(25° U.P.) 70,737	(30° U.P.) 152,211	(25° U.P.) 74,024

Outstill Area.
West Khandesh.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits			
	Duty on distillery spirits	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,47,229	8,21,065	14,68,294	...
Kaira ...	79,510	1,84,389	2,63,899	...
Panch Mahals ...	66,261	63,828	1,30,089	...
Broach ...	2,35,534	1,33,357	3,68,891	...
Surat ...	6,55,813	2,77,427	9,33,240	...
Thana ...	5,66,666	2,69,726	8,36,392	...
	19,166	*8,067*	*27,233*	
Bombay Suburban District ...	3,37,569	1,89,068	5,26,637	...
Bombay ...	35,38,574	21,43,508	56,82,082	...
Kolaba ...	2,56,395	1,45,056	4,01,451	...
	3,660	*2,432*	*6,092*	
Ratnagiri ...	2,39,147	1,69,780	4,08,927	178
Kanara ...	94,973	55,503	1,50,476	...
Dharwar ...	2,11,769	1,07,218	3,18,987	...
	10,219	*4,146*	*14,365*	
Belgaum ...	2,20,004	1,04,820	3,24,824	...
	29,833	*15,353*	*45,186*	
Bijapur ...	97,864	54,361	1,52,225	...
	4,234	*1,692*	*5,926*	
Sholapur ...	1,71,555	1,57,219	3,28,774	...
	11,391	*8,221*	*19,612*	
Satara ...	1,40,206	1,10,831	2,51,037	...
	38,859	*36,437*	*75,296*	
Poona ...	6,71,359	3,80,647	10,52,006	...
	14,956	*8,045*	*23,001*	
Ahmednagar ...	80,030	76,880	1,56,910	...
Nasik ...	2,11,410	2,61,722	4,73,132	...
West Khandesh ...	3,26,957	4,27,757	7,54,714	...
East Khandesh ...	2,71,450	2,72,258	5,43,708	...
Nasik Distillery ...	.....	.....	.....	...
Dhadgaon Distillery ...	.....	.....	.....	...
Chowka Distillery ...	.....	.....	.....	...
Total ... 1936-37 ...	91,20,275	64,06,420	1,55,26,695	178
	1,32,318	*84,393*	*2,16,711*	
1935-36 ...	94,33,319	63,73,082	1,58,06,401	469
	1,70,022	*89,183*	*2,59,205*	

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I.

for 1936-37.

to 47 are gross.]

Country Fermented Liquors					Malt liquors	
Total receipts from country spirits	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,68,294	823	43,000	.....	43,823	2	...
2,63,899	4	...	.....	4	...	...
1,30,089	1,848	5,939	.....	7,787	...	...
3,68,891	26,757	97,790	.....	1,24,547	...	...
9,33,240	8,63,651	7,70,702	.....	16,34,353	...	...
8,36,392	4,23,159	2,08,682	.....	6,31,841	...	...
27,233	*3,137*	*2,334*		*5,471*		
5,26,657	1,48,344	1,93,595	.....	3,41,939	...	...
56,82,082	2,57,440	16,68,972	.....	19,26,412	18	2,25,465
4,01,451	14,881	16,019	.....	30,900	...	...
6,692	*938*	*1,664*		*2,602*		
4,09,105	1,63,746	1,22,265	.....	2,86,011	...	...
1,50,476	39,724	70,305	.....	1,10,029	...	...
3,18,987	1,23,123	3,55,490	.....	4,78,543	957	699
14,365	*6,827*	*18,010*		*24,837*		
3,24,824	89,160	1,93,126	.....	2,82,286	1,950	2,034
45,186	*8,628*	*43,040*		*51,668*		*184*
1,52,227	54,067	1,38,144	.....	1,92,211	...	211
5,926	*1,596*	*5,113*		*6,709*		
3,28,774	1,23,969	3,06,109	.....	4,30,078	...	...
19,612	*6,173*	*14,690*		*20,863*		
2,51,037	1,545	16,927	.....	18,472	...	...
75,296	*842*	*6,461*		*7,303*		
10,52,006	1,00,561	3,03,669	.....	4,04,230	231	15
23,001	*328*	*531*		*859*		
1,56,910	1,213	31,747	.....	32,960	...	...
4 73,132	7,708	36, 53	.....	44,861	...	...
7,54,714	21,459	26,151	.....	47,610	...	...
5,43,708	3,117	28,141	.....	31,258	...	...
... ..	...	...	.....	.....	...	...
.....	...	...	.....	.....	...	...
... ..	...	...	.....	.....	...	...
1,55,26,873	24,66,209	46,33,356	.....	70,99,655	3,158	2,28,424
2,16,711	*28,469*	*91,843*		*1,20,312*		*184*
1,58,06,870	23,62,838	47,52,226	.....	71,15,064	4,936	2,25,218
2,59,205	*33,872*	*91,583*		*1,25,455*		*367*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Revenue for

Name of District	Malt liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)		
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 14 and 15
1	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	2	7,740	48,313	56,053
Kaira ...	.....	.....	1,392	1,392
Panch Mahals ...	.....	.....	1,594	1,594
Broach ...	.....	.....	2,167	2,167
Surat ...	.....	.....	14,378	14,378
			51	*51*
Thana ...	.....	.....	10,681	10,681
Bombay Suburban District.	.....	.....	23,983	23,983
Bombay ...	2,25,483	8,16,918	11,73,743	19,90,661
Kolaba ...	.....	.....	3,239	3,239
Ratnagiri ...	.....	.....	1,560	1,560
Kanara ...	.....	.....	1,550	1,550
Dharwar ...	1,656	367	12,481	12,848
			90	*90*
Belgaum ...	3,984	.....	11,550	11,550
	184		*485*	*485*
Bijapur ...	211	1	1,128	1,129
Sholapur ...	.....	.....	13,948	13,948
Satara ...	.....	.....	5,896	5,896
			714	*714*
Poona ...	246	65	95,466	95,531
			398	*398*
Ahmednagar ...	.....	.....	19,493	19,493
Nasik ...	.....	938	17,970	18,908
West Khandesh ...	.....	.....	1,358	1,358
East Khandesh ...	.....	.....	9,262	9,262
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery ...	.....	.....	.....	.....
Chowka Distillery ...	.....	.....	.....	.....
Total ... 1936-37 ...	2,31,582	8,26,029	14,71,152	22,97,181
	184		*1,738*	*1,738*
1935-36 ...	2,30,154	8,62,078	17,47,657	26,09,735
	367		*2,257*	*2,257*

Note.—The revenue, if any derived from the excisable articles of different kinds to included in

RETURN I—*contd.*

1936-37—contd.

Total of columns 6, 10, 13 and 16	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 18 to 21
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,68,172	935	.....	150	378	1,463
2,65,295	.....	.....	.....	193	193
1,39,470	.....	6	.....	105	111
4,95,605	1,12,923	4,564	.....	15,190	1,32,677
25,81,971	.....	.....	300	771	1,071
51					
14,78,914	.....	.....	.....	43	43
32,704				*1*	*1*
8,92,559	.....	.....	25	186	211
98,24,638	77,849	26,079	4,099	3,14,802	4,22,829
4,35,590	.....	.....	.....	10	10
8,694					
6,96,676	.....	.....	25	36	61
2,62,055	.....	.....	.....	68	68
8,12,034	.....	.....	397	225	622
39,292					
6,22,644	.....	.....	.....	153	153
97,523				*20*	*20*
3,45,776	.....	.....	.....	59	59
12,635					
7,72,800	.....	.....	45	67	112
40,475				*1*	*1*
2,75,405	.....	.....	.....	191	191
83,313				*70*	*70*
15,52,013	600	.....	350	228	1,178
24,258					
2,09,363	.....	.....	.....	.....	.....
5,36,401	.....	.....	.....	2,681	2,681
8,03,682	.....	.....	.....	36	36
5,84,228	.....	.....	.....	97	97
.....	.....	.....	...	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
2,51,55,291	1,92,307	30,649	5,391	3,35,519	5,63,866
3,38,945				*92*	*92*
2,57,61,823	1,94,175	40,552	4,875	3,15,771	5,55,373
3,87,284				*217*	*217*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	50,453	1,49,365	...	72,968	.....
Kaira ...	22,134	65,532	...	27,312	.....
	6,817				
Panch Mahals ...	8,172	24,191	...	8,011	.....
	19,543				
Broach ...	11,833	35,040	...	14,660	.....
	9,090				
Surat ...	6,789	20,104	...	15,072	.....
	1,136	*600*			
Thana ...	3,130	9,267	...	9,210	.....
Bombay Suburban District.	2,691	7,966	...	19,412	.....
Bombay ...	36,324	1,08,669	...	1,51,000	.....
	757	*400*			
Kolaba ...	1,528	4,526	...	5,572	.....
Ratnagiri ...	311	920	...	939	.....
Kanara ...	730	2,159	...	674	.....
Dharwar ...	2,445	7,239	...	4,617	.....
	362	*192*			
Belgaum ...	2,071	6,134	...	4,576	.....
	399	*211*			
Bijapur ...	1,184	3,530	...	3,935	.....
	379	*200*			
Sholapur ...	32,875	97,342	...	99,656	.....
	6,212	*2,807*			
Satara ...	13,570	40,685	...	45,189	.....
	12,499	*6,600*			
Poona ...	40,631	1,20,286	...	1,65,046	.....
	16,286	*8,600*			
Ahmednagar ...	21,5[illegible]3	63,818	...	84.859	.....
Nasik ...	7,885	23,347	...	41,504	.....
	227	*120*			
West Khandesh ...	5,989	17,732	...	19,903	.....
East Khandesh ...	14,953	44,276	...	56,362	.....
Nasik Distillery ...	...	.....	...	.....	.....
Dhadgaon Distillery...	....	.....	...	.....	.....
Chowka Distillery ...	...	.....	...	.....	.....
Total ... 1936-37 ...	*2,87,281	8,52,128	...	8,50,477	... ..
	73,707	*19,730*			
Total ... 1935-36 ...	3,25,677	8,84,195	...	8,48,544	.....
	69,144	*18,341*			

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

*Opium exclusive of Rs. 900 { Cost price ... Rs. 227 / Duty ... „ 673 } in respect of the quantities

„ 900

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,72,786	...	29,145	...	66,870	...	2,296
		34,365		*10,485*		*2,168*
1,14,978	...	14,760	...	...	...	652
6,617						
40,374	...	3,704	...	...	...	318
19,543						
61,533	...	9,755	...	...	...	472
9,090						
41,965	...	22,560	...	...	...	992
1,736		*10,260*				*332*
21,607	...	10,106	...	...	...	534
30,069	...	5,790	...	...	...	444
2,95,993	...	1,32,150	...	2,13,885	...	15,508
1,157		*18,030*		*2,025*		*874*
11,626	...	9,380	...	...	...	252
		120				
2,170	...	7,170	...	...	...	56
3,563	...	12,945	...	...	...	4
14,301	...	75,535	...	...	...	24
554		*4,920*				
12,781	...	41,310	...	...	...	32
510		*11,760*				
8,649	...	28,300	...	...	...	64
579		*2,220*				
2,29,873	...	68,760	...	...	...	386
9,019		*5,220*				
99,444	...	79,750	...	...	...	356
19,099		*15,240*				*60*
3,25,963	...	1,11,310	...	...	...	4,912
24,886		*150*				
1,70,260	...	53,791	...	...	...	1,937
72,736	...	51,660	...	...	...	2,018
347						
43,624	...	19,867	...	...	...	1,352
1,15,591	...	36,420	...	...	...	1,894
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
19,89,886	...	8,24,168	...	2,80,755	...	34,503
93,437		*1,02,285*		*12,510*		*3,434*
20,58,416	...	8,32,943	...	3,14,775	...	33,846
87,485		*1,18,038*		*17,145*		*4,606*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

mentioned in column 36 of the Imperial Return IV.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	62,440	...	...	744	...
Kaira ...	11,191	...	...	298	...
Panch Mahals ...	4,712	...	...	.....	...
Broach ...	8,866	...	...	12	...
Surat ...	14,500	...	...	188	...
Thana ...	7,886 *232*	...	...	233	...
Bombay Suburban District.	4,595	...	...	42	...
Bombay ...	1,76,617	...	...	2,502	...
Kolaba ...	8,695 *132*	...	...	114	...
Ratnagiri ...	6,867	...	...	132	...
Kanara ...	7,708	...	...	6	...
Dharwar ...	30,609 *4,938*	...	...	50	...
Belgaum ...	21,592 *5,168*	...	...	104	...
Bijapur ...	21,913 *1,310*	...	...	6	...
Sholapur ...	55,461 *5,422*	...	...	268	...
Satara ...	31,256 *13,022*	...	...	.....	...
Poona ...	86,736 *3,735*	...	...	244	...
Ahmednagar ...	36,678	...	...	.....	...
Nasik ...	34,658	...	...	96	...
West Khandesh ...	11,439	...	...	27	...
East Khandesh ...	22,984	...	...	110	...
Nasik Distillery ...	.....	...	...	.....	...
Dharwar Distillery ...	.....	...	...	.....	...
Chowka Distillery ...	.....	...	...	.....	...
Total ... 1936-37 ...	6,67,353 *33,959*	...	...	5,176	...
Total ... 1935-36 ...	6,25,719 *39,091*	...	...	.....	135

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Distilleries			
			Fees from distilleries.		Sale proceeds of spirits	
40	41	42	43		44	
			Government.	Private.	Government	Private
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,61,495	...	720	.....	...	.....	...
47,018						
26,901	...	872	.....	...	.....	...
8,784	...	7,719	.....	...	.....	...
19,105	...	75	.....	...	.....	...
38,240	...	561	.....	...	.....	...
10,592						
18,709	...	4,422	.....	...	.....	...
232						
10,871	...	92	.....	...	.....	...
5,40,662	...	1,328	.....	...	.....	...
20,929						
18,441	...	187	.....	...	.....	...
252		*2*				
14,225	...	441	.....	...	.....	...
20,663	...	468	.....	...	.....	...
1,06,218	...	57	.....	...	.....	...
9,858						
63,038	...	1	.....	...	.....	...
16,928						
50,283	....	571	.....	...	.....	...
3,530						
1,24,875	...	469	.....	...	.....	...
10,642		*29*				
1,11,362	...	387	.....	...	.....	...
28,322		*63*				
2,03,202	...	2,625	.....	...	.....	...
3,885		*25*				
92,406	...	106	.....	...	.....	...
88,432	...	1,468	.....	...	.....	...
32,685	...	335	.....	...	.....	...
61,408	...	290	.....	...	.....	...
.....	...	...	.....	...	24,56,978	...
.....	...	...	.....	...	60,078	...
.....	...	...	.....	...	.....	1,343
18,11,955	...	23,189	.....	...	25,17,056	1,343
1,52,188		*119*				
18,07,418	...	32,342	.....	...	25,37,331	...
1,78,880		*157*				

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Distilleries—*contd.*				Miscellaneous
	Coopering receipts		Miscellaneous receipts		
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	...	.....	.....	776
Kaira ...	.....	...	.....	.....	717
Panch Mahals ...	.....	...	.....	.....	1,174
Broach ...	.....	...	.....	.....	733
Surat ...	.....	...	.....	.....	3,215
Thana ...	.....	...	.....	.....	5,814 *89*
Bombay Suburban District.	.....	...	.....	.....	1,545
Bombay ...	.....	...	.....	.....	32,096
Kolaba ...	.....	...	.....	.....	1,207 *48*
Ratnagiri ..	.....	...	.....	.....	3,499
Kanara ...	.....	...	.....	.....	1,201
Dharwar ...	.....	...	.....	.....	2,360 *92*
Belgaum ...	.....	...	.....	.....	1,827 *157*
Bijapur ...	.....	...	.....	.....	2,217
Sholapur ...	.....	...	.....	.....	1,372 *125*
Satara ...	.....	...	.....	...	889 *172*

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I—*contd.*

Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1936-37	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
20,05,412 *47,018*	441	.....	.....	
4,08,956 *6,817*	279	.....	.....	
1,97,582 *19,543*	449	.....	.....	
7,09,728 *9,090*	416	.....	.....	
26,67,023 *12,379*	367	.....	.....	
15,29,009 *33,026*	163	.....	.....	
9,35,347	210	.....	.....	
1,11,17,546 *22,086*	1,65,991 *78,598*	.....	.....	
4,67,061 *8,996*	46	.....	.....	
7,17,072	303	.....	.....	
2,88,018	292	.....	.....	
9,35,592 *49,796*	2,579	.....	.....	
7,00,444 *1,15,238*	345	.....	.....	
4,07,555 *16,744*	208	.....	.....	
11,29,501 *60,291*	232 *7*	.....	.....	
4,87,678 *1,31,039*	837	.....	.....	

India. States, is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Distilleries—*contd.*				Miscellaneous.
	Coopering receipts		Miscellaneous receipts		
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	R s	Rs.	Rs.
Poona ...	.....	...	.....	.....	3,981 *177*
Ahmednagar ...	.....	...	.....	.....	868
Nasik ...	.....	...	.....	.....	709
West Khandesh ...	.....	...	... ..	.....	1,443
East Khandesh ...	.....	...	.....	.....	1,104
Nasik Distillery ...	28,515	...	1,06,313	.....	...
Dhadgaon Distillery...	.....	...	171	.....	...
Chowka Distillery ...	.....	...	.....	.....	...
Total ... 1936-37 ...	28,515	...	1,06,484	.....	68,247 *860*
Total ... 1935-36 ...	29,054	...	1,07,164	.....	59,536 1,945 *1,506*

Note.—The revenue, if any, derived from the excisable articles of different kinds to included in

RETURN I—*concld.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1936-37	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
20,88,962 *53,231*	494	.....	.....	
4,73,003	126	.....	.....	
7,02,422 *547*	627	.....	.....	
8,81,805	817	.....	.....	
7,62,718	611	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
2,96,12,434 26,53,898 *5,85,641*	1,75,828 5,362* *78,605* *63,486*†	41,46,208	2,79,38,934 *4,43,550*	
3,02,74,908 1,945 26,73,549 *6,55,529*	1,59,916 3,393 *70,635* *65,152*	40,07,684	2,87,79,409 *5,19,742*	

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

* Refunds from Nasik Distillery.

† *Refunds.*—Other States as mentioned below:—

		Rs.
Sabarkantha	...	27,638
Baroda	...	35,709
Rajkot	...	139
		63,486

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Presidency proper ...	12,47,635	2,56,954	725	.....
Nasik Distillery ...	1,05,869	723	.....	.....
Total 1936-37 ...	13,53,504	2,57,677	725	.....
,, 1935-36 ...	12,95,472	2,69,154	.....	.....

Name of District.	Cost of Bhang purchased.	Cost of Country Spirits purchased.	Assignments and		
			Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper ...	...	4,426	5,78,842	1,30,128	1,43,750
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1936-37 ...	...	4,426	5,78,842	1,30,128	1,43,750
,, 1935-36 ...	...	.....	6,44,775	1,55,048	1,43,750

	Rs.
* Allowances ...	43,277
Contingencies ...	25,733
	69,010

RETURN II.

the year 1936-37.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
1,05,514	69,010*	3,63,600	.....	.....
10,21,230	.....	.....	.....	.....
11,26,744	69,010	3,63,600	.....	.....
10,01,653	1,04,194	2,64,058	.....	.....

compensation.				
Compensation paid to private parties.	Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks
16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	
6,228	.....	.....	29,06,812	
.....	8,315	1,03,259	12,39,396	
6,228	8,315	1,03,259	41,46,208	
5,919	8,504	1,15,162	40,07,684	

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of					Number of wholesale licenses		
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	3	15	...
Kaira ...	...	...	...	...	...	.....	14	...
Panch Mahals ...	...	...	...	...	...	.....	1	...
Broach ...	...	...	...	...	...	.....	5	...
Surat ...	...	...	...	...	...	.....	21	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	52	71	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	1	1	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	10	...
Dharwar ...	...	...	...	...	...	.....	21	...
Belgaum ...	...	...	...	...	...	2	26	...
Bijapur ...	...	...	...	...	...	.....	9	...
Sholapur ...	...	...	...	...	...	.....	13	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	2	32	...
Ahmednagar ...	...	...	...	...	...	.....	10	...
Nasik ...	...	1	...	...	...	.....	4	...
West Khandesh ...	...	1	...	...	...	.....	2	...
East Khandesh ...	...	...	...	...	...	.....	9	...
Total ...	...	2	1	1	...	59	276	...
Total of previous year.	...	2	1	1	..	61	281	...

(*a*) These are combined wholesale licenses for the sale of Ganja and Bhang. The

* In the Akrani tract of the West Khandesh District.

III—Shops and Licenses.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for the retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(a) ...	...	...	73	...	...	2	...	...	...
...	...	...	...	90	...	...	...	...	...	...
...	...	...	...	67	...	...	4	...	...	...
...	...	...	108	87	...	...	17	...	...	...
1	...	...	...	149	...	...	208	...	...	...
...	...	...	1,247	194	...	...	195	...	...	...
...	...	...	270	24	...	...	16	...	...	...
4	...	...	466	234	...	...	127	...	...	...
...	...	...	94	89	...	...	27	...	...	...
...	...	...	825	143	...	2	72	...	...	...
...	...	...	206	103	...	...	111	...	...	...
4	...	...	181	155	...	...	142	...	...	...
2	...	...	129	125	...	...	83	...	...	...
1	...	...	187	77	...	...	113	...	...	...
1	...	...	47	47	...	...	32	...	...	...
2	...	...	21	58	...	...	14	...	...	...
3	...	...	68	52	...	...	33	...	...	...
...	...	...	11	24	...	...	12	...	...	...
...	...	...	87	98	...	...	43	...	...	...
1	...	...	...	138	...	...	16	...	...	...
				8*						
...	...	...	...	144	...	...	12	...	...	...
21	...	...	3,947	2,121	...	2	1,279	...	...	...
				8*						
21	...	...	3,915	2,128	5	2	1,282	...	...	...
				8						

licenses shown against Ahmedabad and Bombay sell Charas also.

Foreign liquors—Retail licenses—

Division and District	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	12	1	2	2
Kaira ...	...	...	4	1	...	...	7
Panch Mahals ...	...	...	2	3	...	1	3
Broach ...	...	...	3	1	...	1	...
Surat ...	2	...	13	3	...	1	...
Thana ...	...	...	12	7	...	1	7
Bombay Suburban District. ...	...	...	9	20	...	1	35
Bombay ...	...	34	62	109	10	5	248
Kolaba ...	...	...	7	9	...	2	1
Ratnagiri ...	...	...	7	1	..	...	...
Kanara ...	...	...	8	2	...	2	...
Dharwar ...	1	3	9	3	...	3	5
Belgaum ...	3	...	4	2	2	2	5
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	7	...	2	1
Satara ...	...	...	9	7	...	5	...
Poona ...	1	...	26	39	11	4	74
Ahmednagar ...	3	...	6	2	3	2	3
Nasik ...	...	...	7	11	4	3	...
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	6	5	...	1	25
Total ...	10	37	215	246	31	41	416
Total of previous year.	10	37	214	246	33	41	375

Note.—The difference in the number of licenses in Columns 14, 31 and 32 as compared with those of the previous year is due to the closing and opening of some shops as shown below :—

Col. 14.		*Col. 31.*		*Col. 32.*	
Thana ...	4 Closed	Nasik ...	1 Opened	Ahmednagar ...	1 Opened
Belgaum ...	2 „	Panch Mahals ...	3 Closed	Nasik ...	1 „
Satara ...	1 „			Kolaba ...	1 Closed
	7		2		1

III—SHOPS AND LICENSES—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(*c*)	(*d*)		(*e*)	(*e*)	(*e*)	(*e*)
43	6	82	90	29	...	...	14	124	1	...
...	5	31	77	29	...	...	5	36	...	...
8	1	18	39	7	...	...	...	1	...	...
6	2	15	30	13	...	...	3	28	...	...
33	16	47	24	20	...	...	6	36	...	...
...	...	28	18	21	...	...	...	32	...	...
...	...	43	3	5	...	...	1	28	1	...
364	209	527	12	36	...	...	108	272	116	...
...	...	21	20	19	...	...	1	19	...	...
...	1	26	14	21	...	...	...	27	..	...
...	...	27	16	31	...	...	...	2	1	...
...	6	45	29	86	...	....	3	12	1	...
1	...	38	25	60	...	...	4	33	19	...
...	...	24	18	46	...	...	1	3	1	...
8	2	28	58	47	...	...	...	27	29	...
9	..	35	53	41	...	...	...	18	1	...
34	16	70	52	43	...	...	...	55	8	...
..	...	29	66	57	...	...	...	15	6	...
...	...	62	43	39	...	...	...	18	13	...
...	...	23	49	39	...	...	1	7	...	...
...	2	44	92	72	...	...	3	19	...	...
506	266	1,263	828	761	...	...	150	812	197	...
478	215	1,207	830	760	...	...	1,173	1,006	13	883

(*c*) These are combined licenses for the retail sale of Ganja and Bhang.

(*d*) Thirty-six shops shown against Bombay and ten shops out of 29 shown against Ahmedabad in Col. 32 sell Charas in addition to Ganja and Bhang.

(*e*) The grant of separate cocaine and morphia licenses to chemists, druggists and medical practitioners, was in accordance with the Bombay Dangerous Drugs Rules, 1935, discontinued and combined licenses in the new forms D. D-1, D. D-2 and D. D-3 were issued. The licenses shown in columns 35, 36 and 37 represent D. D-1, D. D-2 and D. D-3 licenses respectively.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN

Name of District.	Country — Issues in Imperial gallons. At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	213	44	71,861	46,767	62,020
2 Kaira	10,638	...	25,738	...	23,422
3 Panch Mahals	4,454	...	9,435	65,417	35,168
4 Broach	10,265 48	18,735 ...	3,043 48	11,651 400	27,301 222

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

IV—Consumption (Rates of Duties and Prices).

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.) 8 7 0 (*a-1*) 2 15 0 (*a-2*) (30° U. P.) 2 12 0 (*a-2*)	(40° U. P.) 6 12 0 (*a-1*) 2 4 0 (*a-2*) (60° U. P.) 4 8 0 (*a-1*) 1 6 0 (*a-2*)	1 14 0	No fixed selling prices have been prescribed except in the Dohad Taluka and Jhalod Mahal in the Broach and Panch Mahals District and at certain shops in the Kolaba District (*Vide* Note A).	4,192	497	31,097
(25° U. P.) 2 10 0	(40° U. P.) 2 0 0	1 14 0		356	16	821
(25° U. P.) 2 4 0 (*b*) 2 6 0 (*b-3*) 1 4 0 (*b-4*) 1 2 0 (*b-5*)	(40° U. P.) 1 13 0 (*b-1*) 1 11 0 (*b-2*) 1 0 0 (*b-4*) 0 14 0 (*b-5*) (60° U. P.) 1 2 0 (*b-1*) 1 0 0 (*b-2*) 0 10 0 (*b-4*) 0 8 0 (*b-5*)	1 14 0		254	25	1,177
(25° U. P.) 5 10 0 (*c-1*) (30° U. P.) 6 12 0 (*c*) 5 10 0 (*c-2*)	(40° U. P.) ..... (60° U. P.) 3 14 0 (*c*) 3 4 0 (*c-2*) 2 10 0 (*c-1*)	1 14 0		394	59	1,198

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Issues in Imperial gallons.				Country
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	26,025	50,981	1,365	97,799	95,179
6 Thana	1,020	8,046	5,129	137,169	64,342
	2	89	62	5,718	2,388
7 Bombay Suburban District ...	411	...	6,738	64,935	30,325
8 Bombay	2,392	...	446,454	11,009	274,070
9 Kolaba	734	...	33,836	28,153	32,114
	22	...	371	485	433

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p. (25° U. P.) 6 12 0 (*d*)	Rs. a. p. (40° U. P.)	Rs. a. p.	No fixed selling prices have been prescribed except in the Dohad Taluka and Jhalod Mahal in the Broach and Panch Mahals District and at certain shops in the Kolaba District (*vide* Note 3).			
5 10 0 (*d-1*)	.....					
4 8 0 (*d-2*)	.....					
4 1 0 (*d-3*)	.....					
3 12 0 (*d-4*)	.....					
	(60° U. P.) 3 6 0 (*d*), (*d-1*), (*d-5*) and (*d-6*)	1 15 9		2,546	261	8,333
(30° U. P.) 6 12 0 (*d-5*)	2 4 0 (*d-2*) and (*d-7*)					
5 10 0 (*d-6*)						
4 8 0 (*d-7*)	2 0 0 (*d-3*), (*d-4*) and (*d-8*)					
3 12 0 (*d-8*)						
(25° U. P.)	(40° U. P.)					
(30° U. P.) 6 12 0 (*e*)	(60° U. P.) 3 14 0 (*e*)	2 0 0		411	58	7,411
4 8 0 (*e-1*)	2 10 0 (*e-1*)					
5 10 0 (*e-2*)	3 4 0 (*e-2*)					
(25° U. P.)	(40° U. P.) 6 12 0					
(30° U. P.)	(60° U. P.) 4 8 0	2 0 0		2,389	470	17,000
(25° U. P.)	(40° U. P.) 7 12 0					
	(60° U. P.) 5 0 0	2 4 0		83,289	23,763	697,394
	(40° U. P.) 5 1 0					
.....	0 9 0 (*o*)					
	(60° U. P.) 3 6 0	2 0 0		219	43	1,531
	0 2 0 (*o*)					

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
10 Ratnagiri	547 766*	... ...	22,799 ...	62,988 4,404*	41,621 ...
11 Kanara ... Below Ghat ...	487	14,980	1,896	1,515	12,596
11 Kanara ... Above Ghat ...	1,466	2,451	5,965	537	6,610
12 Dharwar	2,189 46	8,284 414	18,323 1,282	5,128 ...	20,486 1,093
13 Belgaum	2,056 154	31,976 4,639	103 ...	596 2	24,225 3,364
14 Bijapur	3,475 31	8,461 590	161 ...	3,411 ...	9,990 439
15 Sholapur	1,741 353	1,640 ...	6,230 1,020	23,692 443	15,669 1,054
16 Satara	1,626 629	6,230 3,800	9,597 1,123	4,200 ...	13,019 3,806
17 Poona	415 10	150 ...	39,955 1,160	88,360 1,500	59,733 1,304

* Kaju and Toddy liquor.

(N) The figures in columns 9 to 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—CONSUMPTION (RATES OF DUTIES AND PRICES)—*contd.*

spirits.				Foreign liquors.		
				Imported liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial London gallons, proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.)	(40° U. P.)					
.....	3 10 0	1 15 0		250	19	994
.....	(60° U. P.)					
	2 7 0					
(30° U. P.)	(60° U. P.)					
2 12 0	1 8 0					
(25° U. P.)	(40° U. P.)					
5 13 0 (*f*)	4 11 0 (*f*)	1 15 0				
3 0 0 (*f-1*)	(60° U. P.)			130	121	1,668
(30° U. P.)	3 10 0 (*f*)					
5 7 0 (*f*)	1 8 0 (*f-1*)	1 12 0				
2 12 0 (*f-1*)	1 8 0 (*f-2*)					
2 12 0 (*f-2*)						
(25° U. P.)	(40° U. P.)					
6 12 0 (*g*)	6 12 0 (*g-5*)					
5 13 0 (*g-1*)	5 7 0 (*g-4*)					
(30° U. P.)	(60° U. P.)	1 12 0		874	207	11,018
6 12 0 (*g-2*)	4 8 0 (*g-5*)					
5 7 0 (*g-3*)	3 14 0 (*g-2*)					
and (*g-4*)	3 10 0 (*g-4*)					
	3 2 0 (*g-3*)					
(25° U. P.)	(40° U. P.)					
3 0 0 (*h*)	.....					
(30° U. P.)	(60° U. P.)	1 12 0		1,458	354	7,373
6 12 0 (*h-1*)	3 10 0 (*h-1*)					
6 3 0 (*h-2*)	3 9 0 (*h-2*)					
(25° U. P.)	(40° U. P.)					
7 4 0	.....	1 12 0		143	17	1,391
(30° U. P.)	(60° U. P.)					
6 12 0	3 14 0					
(25° U. P.)	(40° U. P.)					
8 7 0 (*i*)	6 12 0 (*i-2*)					
7 4 0 (*i-1*)	(60° U. P.)	1 13 4		705	147	10,781
(30° U. P.)	4 8 0 (*i*)					
6 12 0 (*i-1*)	4 8 0 (*i-2*)					
	3 6 0 (*i-1*)					
(25° U. P.)	(40° U. P.)					
.....	6 12 0 (*j-2*)					
(30° U. P.)	(60° U. P.)	1 13 4		531	163	5,181
6 12 0 (*j*)	4 8 0 (*j-2*)					
and (*j-1*)	3 14 0 (*j-1*)					
(25° U. P.)	(40° U. P.)					
.....	6 12 0					
(30° U. P.)	(60° U. P.)	1 13 4		9,288	2,967	89,900
5 10 0 (*p*)	4 8 0					
	3 12 0 (*p*)					

No fixed selling prices have been prescribed except in the Dohad Taluka and Jhalod Mahal in the Broach and Panch Mahals District and at certain shops in the Kolaba District (*vide* Note A).

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not-

Country

Name of District.	Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	839	601	10,419	245	7,399
19 Nasik	636	...	9,278	55,406	28,206
20 West Khandesh	895	2,125	15,428	223,524 40,709*	117,109
21 East Khandesh... ...	1,926	734	9,988	114,908	53,914
Total ... 1936-37 ...	75,221 1,295	155,438 9,532	753,741 5,061	10,92,523 8,548	10,54,518† 14,103
1935-36 ...	74,129 4,085	137,985 12,832	774,159 5,175	10,95,739 11,433	10,54,197 19,724

* Issues to Akrani area.

† Includes 42 proof gallons for fortification.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits. | Foreign liquors.

Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. / Rs. a. p.	Rs. a. p.				
(25° U. P.) 7 4 0 (*k*) (30° U. P.) 6 12 0 (*k-1*) / (40° U. P.) 6 12 0 (*k-3*) 4 8 0 (*k-2*) (60° U. P.) 4 8 0 (*k-3*) 3 14 0 (*k-1*) 3 6 0 (*k*) 3 0 0 (*k-2*)	1 13 4	No fixed selling prices have been prescribed except in the Dohad Taluka and Jhalod Mahal in the Broach and Panch Mahals District and at certain shops in the Kolaba District (*vide* Note A).	735	136	21,581
(25° U. P.) ..... (30° U. P.) 4 8 0 (*l*) / (40° U. P.) 5 7 0 (*l-1*) 4 3 0 (*l-3*) 2 4 0 (*l-2*) (60° U. P.) 3 10 0 (*l-1*) 3 0 0 (*l-3*) 2 4 0 (*l*) 1 4 0 (*l-2*)	1 13 0		1,096	282	16,768
(25° U. P.) 3 2 0 (*m*) 2 11 0 (*m-1*) (30° U. P.) 2 8 0 (*m-2*) / (40° U. P.) 3 12 0 (*m-3*) 3 9 0 (*m-4*) 2 8 0 (*m-5*) (60° U. P.) 2 4 0 (*m-3*) 1 12 0 (*m-4*) 1 0 0 (*m*), (*m-1*), (*m-2*) and (*m-5*)	1 13 0		145	14	1,160
(25° U. P.) 5 3 0 (*n-2*) (30° U. P.) 3 12 0 (*n-5*) 2 8 0 (*n-4*) / (40° U. P.) 4 8 0 (*n*) 4 2 0 (*n-1*) 3 3 0 (*n-3*) and (*n-6*) (60° U. P.) 3 0 0 (*n*) 2 8 0 (*n-1*) 1 8 0 (*n-2*) 1 8 0 (*n-3*) (*n-5*) and (*n-6*) 1 0 0 (*n-4*)	1 13 0		694	110	8,494
..... /	...	...	110,099	29,749	942,271
..... /	...	...	111,173	29,331	918,223

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	12	13	14	15	16
1 Ahmedabad	4,009	...	19	21,579	...
2 Kaira	56	...	1	3,303	...
3 Panch Mahals	6	...	...	1,648	...
4 Broach	360	...	...	2,837	...
5 Surat	816	...	2	11,137	...
6 Thana	365	...	...	4,085	...
7 Bombay Suburban District ...	1,157	...	...	5,996	...
8 Bombay	31,706	...	788	175,180	...
9 Kolaba	162	...	...	1,863	...
10 Ratnagiri	57	...	...	2,123	...
11 Kanara ... { Below Ghat ... / Above Ghat ... }	35	...	...	1,737	...
12 Dharwar	425	1,045	1	5,318	...
13 Belgaum	287	2,973	...	9,430	...
14 Bijapur	22	...	...	2,650	...
15 Sholapur	768	6	...	3,272	...
16 Satara	595	...	...	3,024	...
17 Poona	2,850	145	11	16,516	...
18 Ahmednagar	507	...	...	3,892	...
19 Nasik	396	...	...	6,345	...
20 West Khandesh	83	...	...	2,350	...
21 East Khandesh	391	...	...	3,660	...
Total ... 1936-37 ...	45,053	4,169	832	287,945	...
Total ... 1935-36 ...	46,318	5,660	868	284,019	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

Opium and other drugs.

Issues in seers of excise Opium.	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	
2,664	...	75	...	No fixed selling prices have been prescribed.	26 9 54	1,439	...	45	No fixed selling prices have been prescribed.
1,169	...	75	...		2 11 241	...	...	...	
360									
431	...	75	...		0 9 87	...	...	...	
1,032									
625	...	75	...		9 9 22	...	...	...	
480									
358	...	75	...		5 6 127	...	...	...	
60									
165	...	75	...		2 7 130	...	...	...	
142	...	75	...		4 8 357	...	...	...	
1,918	...	75	...		9 1 154	4,799	...	45	
40									
81	...	75	...		0 0 427	...	...	...	
16	...	75	...		0 3 64	...	...	...	
39	...	75	...		0 2 9	...	...	...	
129	...	75	...		0 15 13	...	...	...	
19									
109	...	75	...		4 13 397	...	...	...	
21									
63	...	75	...		0 0 7	...	...	...	
20									
1,736	...	75	...		13 6 181	...	...	...	
328									
717	...	75	...		1 4 2	...	...	...	
660									
2,146	...	75	...		0 6 43	...	...	...	
860									
1,139	...	75	...		2 3 240	...	...	...	
416	...	75	...		5 6 243	...	...	...	
12									
316	...	75	...		3 2 204	...	...	...	
790	...	75	...		1 1 8	...	...	...	
15,169†	...	...	...		93 15 385	6,238	...	...	
3,892									
16,139	...	...	...		150 2 388	6,947	...	...	
3,428									

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	656	...	30		436	...
2 Kaira	487 3	...	30		146 1	...
3 Panch Mahals	177	...	30		85	...
4 Broach	389	...	30		70	...
5 Surat	704	...	30		269	...
6 Thana	365 11	...	30		122 2	...
7 Bombay Suburban District ...	215	...	30		130	...
8 Bombay	4,094	...	30		3,772	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles all of kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 14 424	(*a-1*) Ahmedabad City Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa and Thaltej. (*a-2*) Rest of the District.
			(*b*) Sagwada in Godhra Taluka; Kalol and Malav in Kalol Taluka; Halol and Champaner in Halol Mahal.
			(*b-1*) Urban area shops of Godhra and Kalol talukas and Halol Mahal.
			(*b-2*) Rural area shops of Godhra and Kalol talukas and Halol Mahal.
			(*b-3*) Rest of the shops of Godhra and Kalol talukas and Halol Mahal.
			(*b-4*) Dohad and Jhalod Town shops.
			(*b-5*) Rural area shops of Dohad Taluka and Jhalod Mahal.
4		0 2 159	(*c*) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station.
			(*c-1*) Border shops.
			(*c-2*) Other Non-Border shops.
			(*d*) Nana-Varachha, Sunwali and Dhav in Chorasi Taluka.
			(*d-1*) Obhla, Olpad and Saroli in Olpad Taluka and Pardi and Umarsadi in Bulsar Taluka.
4		0 0 61	(*d-2*) Sayan and Kim-Kathodra in Olpad Taluka; Puni in Bardoli Taluka; Amalsad, Ashtagam, Vagroj, Dholai, Att, Jalalpur, Kacholi, Bledherbhat, Matwad, Onjal, Panar, Salej, Saribujrag, Sisodra and Abramma in Jalalpur Taluka; Chikhli, Degam, Endhol, Hond, Samroli and Undach in Chikhli Taluka; and Rentalav, Ambach, Karaya, (Degaum), Lakhamapur, (Niori) Rohina, Taramaliya, Vagchippa, Chival, Goima, and Danti in Bulsar Taluka.
4		0 0 125	(*d-3*) All shops in Mandvi Taluka, Akoti, Bardoli Nos. 1 and 2, Kadod Nos. 1 and 2, Khoj, Mota, Rajpura and Varad in Bardoli Taluka.
4		0 0 431	(*d-4*) Kumta, Chibad-Kachh, Bagwada, Kolak Vapi, Dungra and Lawachha in Bulsar Taluka.
			(*d-5*) Surat City (10 shops), Amroli, Bhatha, Katargam, Magdalla, Rander Nos. 1 and 2, Vesu and Ichhapur in Chorasi Taluka.
4		0 0 171	(*d-6*) Bhagwa, Dandi, Karanj, Pinjrat and Kudiana in Olpad Taluka, Bulsar, Khatriwad and Bulsar Shapurji-Niwadi, Kosamba and Dhamdachi in Bulsar Taluka.
			(*d-7*) Supa in Bardoli Taluka Nagdhara and Uget in Jalalpur Taluka, Hinglach, Magoddungri, Parnera and Untadi in Bulsar Taluka.
4		0 0 18	(*d-8*) Balda, Kikwad, Manekpore, Surali Surbhan, Vadoli Vankaner, Rajwad, Vanskui Sejwad, Junwani, Ambach, Bajipura, Buhari, Hathuka, Kalamkui and Valod in Bardoli Taluka and Valod Mahal, Kaliari, Khergam, Maliadhara, Bankuwa, Sadadwel, Vad, Atgam, Kalwada, Gorgam, Kajuri, Pallan, Bodwank, Ranverikala, Vazna and Gandeva in Chikhli Taluka; Bodlai, Dulsad, Gadaria, Gumbi, Kanjan, Kaparia, Rabda and Chidchai in Bulsar Taluka.
4		8 8 23	

No fixed selling prices have been prescribed.

in "Black type" below the figures relating to British districts, and not included in those figures

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	346 5	...	30		73 2	...
10 Ratnagiri	286	...	30		15	...
11 Kanara (Below Ghat ... / Above Ghat ...)	509	...	30		1	...
12 Dharwar	2,097 548	...	30		7	...
13 Belgaum	1,200 379	...	30		8 2	...
14 Bijapur	1,054 80	...	30		3	...
15 Sholapur	2,086 329	...	30		121 1	...
16 Satara	2,310 834	...	30		75 44	...

No fixed selling prices have been prescribed.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 54	(*e*) Thana Mahal and Bassein Taluka including Thana and Bassein Towns.
			(*e-1*) Umbergaon Petha.
			(*e-2*) Rest of the District.
			(*o*) Sugwa Range in Karjat Taluka.
			(*f*) Above Ghat area excluding Supa Petha and Arabail Shop in Yellapur Taluka.
4		0 1 316	(*f-1*) Supa Petha.
			(*f-2*) Arabail Shop in Yellapur Taluka.
			(*g*) Nargol and Kotumachgi shops.
			(*g-1*) Border shops on the Hyderabad frontier within 3 miles belt.
			(*g-2*) Hongal, Shiggaon and Kalghatgi talukas and the Urban areas of the Ranebennur Town, Bydgi Town, and Haveri Town and five miles round.
4		0 0 8	(*g-3*) Rural Areas of Ranebennur, Haveri and Hirekerrur talukas (excluding the urban areas of Ranebennur Town, Bydgi Town and Haveri Town and five miles round) and the leased areas of Miraj (Senior) State.
			(*g-4*) Rural areas of Gadag Taluka (excluding the Urban area of Gadag Betgiri Town and five miles round) and the leased area of the Sangli State.
4		0 1 108	(*g-5*) Rest of the District.
			(*h*) Kunkumbi Border shop.
			(*h-1*) Belgaum City and Cantonment.
			(*h-2*) Rest of the District.
4		0 0 282	(*i*) Applicable to new border shops.
			(*i-1*) Applicable to old border shops.
			(*i-2*) Rest of the District.
			(*j*) Border shops including shops in the leased States bordering on the Kolhapur State.
4		.....	(*j-1*) Shirala, Islampur, Tasgaon, Ashta, Vita shops, Sawlaj, Palus, Bhilwadi, Ped and Visapur in Tasgaon Taluka, Wangi, Bagewadi, Tandoli and Balawadi in Khanapur Taluka, Chikurde, Kanegaon and Shiggaon in Walva Taluka, Arch, Sagon, Mangle, Charan and Punwat in Shirala Petha and Biradsiddhache-Kawthe and Desbing in Miraj (Junior) State and any shop that may be opened in the south of the Satara District and Karad and Patan talukas, the Kadegaon and Khanapur shops in Khanapur Taluka, the Pusesawli shop in Khatav Taluka, the Malgaon, Mole Dhelgaon and Patgaon shops, the Kawlapur, Ghogaon and Mahankal Kawthe shops in the Sangli State.
4	No fixed selling prices have been prescribed.	0 2 184	(*j-2*) Rest of the District.
4		0 3 249	

in "Black type" below the figures relating to British districts, and not included in those figures

IMPERIAL RETURN

Opium and

Name of District.	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	3,404 296	...	30	No fixed selling prices have been prescribed.	1,237 10	...
18 Ahmednagar	1,496	...	30		353	...
19 Nasik	1,696	...	30		525	...
20 West Khandesh	543	...	30		123	...
21 East Khandesh	1,364	...	30		536	...
Total ... 1936-37 ...	25,478 2,485	...	...	...	8,107 62	...
1935-36 ...	25,722 2,515	...	...	...	8,485 .72	...

(A)—The Maximum selling prices per gallon in Jhalod Mahal and Dohad Taluka of Broach and

	Rural.	Urban.
	Rs. a. p.	Rs. a. p.
60° U. P. ...	1 14 0	3 0 0
40° U. P. ...	2 10 0	3 12 0
25° U. P. ...	3 4 0	4 6 0

The maximum selling prices of annas 10 and 6 per bottle of 40° and 60° U. P. liquor shops in the Karjat Taluka of the Kolaba District.

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.			Remarks.
					36
33	34	35			
Rs.	No fixed selling prices have been prescribed.	Lbs.	oz.	grs.	
4		0	4	385	(*p*) Ambegaon in Khed Taluka, Madh Jalwandi and Inglun in Junnar Taluka. (*k*) Jamkhed Border shops only. (*k-1*) Akola Taluka and Patharli shop. (*k-2*) Kopergaon and Rahata shops of Kopergaon Taluka. (*k-3*) Rest of the District. (*l*) Bolthan and Malegaon Kannad shops. (*l-1*) Nasik City. (*l-2*) Peint Mahal. (*l-3*) Rest of the District. (*m*) Border shops in Shirpur and Shahada Talukas and Raisingpur and Khapur shops in Taloda Taluka. (*m-1*) Border shops in the Taloda Taluka except Raisingpur and Khapur shops. (*m-2*) All shops in Nawapur Petha and the Border shops in Nandurbar and Sakri Talukas. (*m-3*) Dhulia and Sindkheda Talukas. (*m-4*) All shops in Shirpur and Shahada Talukas except the border shops within 6 miles of the Indian State Border. (*m-5*) Rest of the shops in Nandurbar, Sakri and Taloda Talukas. (*n*) Bhusawal Town. (*n-1*) Bhusawal (excluding Bhusawal Town area), Ravor, (excluding Pal shop), Jalgaon, Erandol, Amalner, Parola, Yawal and Chopda Talukas. (*n-2*) Pal shop in Ravor Taluka. (*n-3*) Edlabad Petha. (*n-4*) Border shops within 8 miles of the Indian State border in Pachora, Chalisgaon and Jamner Talukas. (*n-5*) Border shops within 6 miles but beyond 8 miles of the Indian States Border in Pachora, Chalisgaon and Jamner Talukas. (*n-6*) Rest of the shops in Pachora Taluka (Including Bhadgaon Petha) Jamner and Chalisgaon Talukas.
4		0	0	26	
4		0	0	171	
4		0	0	22	
4		0	0	60	†Exclusive issues to Zanzibar. 12 Seers.
...	...	10	10	214½	
...	...	11	10	235	

Panch Mahals District.

respectively were sanctioned at (1) Pashan, (2) Kalamb, (3) Khandas, (4) Ambivli and (5) Segwa

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces. (a) on payment and (b) in bond.

Description of excisable articles.	Imports.													
	Duty paid.													
	From Bhavnagar.		From Hyderabad (Deccan).		From Calcutta.		From Madras.		From Bangalore.		From United Provinces.		From Baroda.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	....	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	47 B. Gs.*	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	1,234	31,367	165 B. Gs.* 19·88	509	...	...	520·6	13,340	2,920·6†	74,394
Beer ...	...	...	...	...	...	...	719 B. Gs.*	...	4,078	2,549	...	...	...	...
Spirituous Medicinal and Toilet preparations.	3·9	20	9 B.Gs. 1·1	9	1,053·33	5,498	...	...	...	...	...	...	8,399·8	42,025
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	15·4	395
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	24·9	638
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* These imports were made by Messrs. Spencer & Co., the Railway Co-operative Stores, Hubli from Madras and the customs duty thereon was paid at Madras at the time of import.

† Includes 17·4 P. Gs. issued duty free. Besides the quantities of Foreign liquors shown against Baroda, 16,160 B.Gs. of Denatured spirit were also imported from that place.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Imports—*contd.*										
	Duty paid—*contd.*				In bond.						
	From Punjab.		Total.								
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Rosa.	From Cawnpore.	From Baroda.	From Calcutta.	From Hoshiarpur.	Total.
1	16	17	18	19	20	21	22	23	24	25
		Rs.		Rs.						
Rum ...	...	...	...	...	8,209·5	...	...	...	...	8,209·5
Wines ...	...	...	47 B.Gs.	...	...	...	...	...	...	...
Spirits ...	18·6	477	4,713·68 165 B.Gs.	1,20,357	...	2,199·3	4,587 10 B.Gs.	7,874	...	14,660·3 10 B.Gs.
Beer ...	1,964	1,228	6,042 719 B.Gs.	3,777	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	...	...	9,458·13 9 B.Gs.	47,552	...	...	...	...	...	...
Essences ...	...	...	15·4	395	...	...	...	...	...	...
Perfumed Spirits ...	...	...	24·9	638	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	Mds. 206	Mds. 206
Charas ...	...	...	...	...	...	...	...	...	Mds. 171	Mds. 171

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports. Duty paid. To United Provinces. Quantity.	United Provinces. Amount of duty.	Delhi. Quantity.	Delhi. Amount of duty.	British Baluchistan. Quantity.	British Baluchistan. Amount of duty.	Sind. Quantity.	Sind. Amount of duty.	Jaipur State. Quantity.	Jaipur State. Amount of duty.	Madras. Quantity.	Madras. Amount of duty.	Secunderabad (Deccan). Quantity.	Secunderabad (Deccan). Amount of duty.
1	26	27	28	29	30	31	32	33	34	35	36	37	38	39
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	8·9	194	...	...	...	...	...	...	3*	...	3*	...	6.8*	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	16·7 / 9·1*	390	14·3	250	11·7	205	26	666	52*	...	114*	...	30·7*	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Essences ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty on these quantities was paid at the place of import.

IMPERIAL RETURN No. IV—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

Description of excisable articles.	Duty paid—*contd.* To—*contd.* Calcutta. Quantity.	Duty paid—*contd.* To—*contd.* Calcutta. Amount of duty.	Duty paid—*contd.* To—*contd.* Total. Quantity.	Duty paid—*contd.* To—*contd.* Total. Amount of duty.	In Bond. To. Gwalior.	Bikaner.	Bansda.	Sangrur (Jind State.)	Punjab.	Baroda.	Bangalore.	Burma.	Central Provinces.	Cochin.
1	40	41	42	43	44	45	46	47	48	49	50	51	52	53
		Rs.		Rs.										
Rum ...	9*	...	30·7	194	11·3	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	78*	...	352·5	1,511	16·9	13·0	331·3	41·5	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	...	...	...	...	...	304·2†	...	...	358·5	1,072·7 2·0†	3·2	52·1	5·2 719·4†	4·7
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty on these Quantities was paid at the Place of import.

† Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Hyderabad.	Sind.	Madras.	Goa.	Delhi.	United Provinces.	Aundh.	Akkalkot.	Balasinor.	Bara Nagar.	Barwani.	Bundi.	Dhar.	Dewas.	Udaipur Chhota.	Idar.	Indore.
1	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	338·7 / 209·9*	682·2 / 2·3*	37·0	49·1	43·0*	6·3*	37·3*	16·6*	25·2*	7·1*	153·3*	47·6*	225·0*	47·5*	2·1*	72·3*	169·3*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Judargarh.	Jamnagar.	Jaiselmer.	Jaih.	Jodhpur.	Junagad.	Jhabua.	Jaipur.	Jabot.	Kathiawar.	Khairpur.	Khetri.	Kushalgarh.	Kolhapur.	Kuruadwad.	Kadana.	Kotah.	Miraj (Jr.).
1	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	4·6*	264·4*	44·5*	41·7*	25·3*	5·3*	50·0*	30·5*	19·5*	450·8*	117·7*	4·6*	12·1*	267·1*	6·4*	2·5*	9·0*	74·6*
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Exports—*concld.*

In bond—*concld.*

To—*concld.*

Description of excisable articles.	Miraj (Sr.).	Mangrol.	Morvi.	Mudhol.	Nawanagar.	Panna.	Patre.	Rajpipla.	Ratlam.	Ramdurg.	Rajpur.	Sangli.	Sanjeri.	Sant.	Sirohi.	Travancore.	Udaipur.	Varsoda.
1	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	5·7*	34·9*	115·3*	40·1*	21·1*	16·1*	15·5*	178·8*	53·1*	22·7*	25·9*	93·4*	3·6*	6·7*	49·9*	10·6*	4·2*	7·4*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN V.

Bp Bk D 4—12

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	182	563
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	21	133	...	111	68
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	5	18	3,975	4	54	1,244
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	15·3	4,633·4	...	108	969
14	Bijapur ...	...	11	5,696	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	31	5,326	...	288	881
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1936-37 ...	5	419·9	75,752·8	4	3,847	14,184
	Total of previous year 1935-36 ...	5	418·9	75,753·8	4	3,782	14,197

RETURN V.

Number of square miles per shop.										
Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.									
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0·6	80·9	0·8	54·3	0·9	345·5	1·1	...	...	...
...	4·8	19·7	6·3	22·6	66·3	76·9	...	...	...	...
...	1·8	25·8	3·0	44·4	4·5	319·4	...	...	...	...
...	0·7	48·7	0 8	60·9	1·2	162·4	...	...	...	...
...	0·4	12·2	0·8	96·9	1·1	109·8	...	...	...	...
...	0·86	19·77	1·9	425·3	1·73	340·2	...	...	...	...
...	1·9	10·23	7·0	...	5·25	133·0	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	0·91	27·5	1·7	153·7	1·7	165·38	...	...	...	...
2·5	1·8	29·89	4·5	397·5	4·5	233·82	..	...	...	...
...	2·61	43·5	4·85	435·0	4·25	170·21	...	...	...	...
...	0·77	33·75	1·93	254·97	1·13	62 87	...	...	...	...
...	0·90	42·9	1·53	308·89	1·09	100·73	...	...	...	...
...	1·0	86·3	2·2	438·15	1·57	146·05	...	...	...	...
...	3·4	149·9	5·8	93·7	5·8	121·6	...	...	...	...
...	1·1	113·7	1·4	119·3	1·4	168·7	...	...	...	...
...	1·2	197·26	1·3	190·2	1·2	295·9	..	...	...	...
...	2·0	348·4	2·5	106·8	2·0	127·3	...	...	...	...
...	1·3	71·4	1·4	209·0	1·4	244	...	...	...	...
...	0·6	40·98	0·9	133·9	0·9	171·1	...	...	...	...
...	1·3	35·1	1·6	56·7	1·6	75·5	...	...	...	...
2·5	0·81	46·93	2·12	120·2	1·84	142·12	0·73	...	...	...
2·5	0·81	46·7	2·13	119·6	1·85	142·12	0·73	...	...	...

Serial No.	Division and District..	Number of shops per						
		Country spirit.			Opium.		Ganja.	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·7	0·8	0·5	1·1	0·5	0·2
2	Kaira ...	...	1·07	1·24	0·8	1·08	0·8	0·32
3	Panch Mahals ...	...	1·0	1·5	0·6	0·88	0·39	0·12
4	Broach ...	...	1·52	1·04	1·3	0·83	0·87	0·31
5	Surat ...	...	0·76	2·39	0·38	0·3	0·27	0·26
6	Thana ...	...	2·24	2·33	1·02	0·11	1·12	0·014
7	Bombay Suburban ...	...	0·99	1·91	0·27	...	0·36	0·14
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	2·6	1·3	1·4	0·2	1·4	0·2
10	Ratnagiri ...	5·0	1·85	1·07	0·74	0·08	0·74	0·13
11	Kanara ...	...	2·2	2·5	1·19	0·25	1·35	0·64
12	Dharwar ...	...	0·87	1·54	0·5	0·2	0·59	0·82
13	Belgaum ...	...	1·57	1·12	0·93	0·15	1·3	0·47
14	Bijapur ...	...	1·28	0·84	0·58	0·17	0·81	0·5
15	Sholapur ...	...	0·8	0·45	0·47	0·72	0·47	0·56
16	Satara ...	...	1·34	0·4	1·07	0·38	1·07	0·27
17	Poona ...	...	0·87	0·31	0·83	0·32	0·87	0·2
18	Ahmednagar ...	...	0·72	0·21	0·58	0·67	0·72	0·57
19	Nasik ...	...	1·006	0·97	0·94	0·33	0·94	0·29
20	West Khandesh ...	...	1·3	1·98	0·9	0·6	0·9	0·46
21	East Khandesh ...	...	0·7	1·34	0·6	0·8	0·6	0·6
	Total for 1936-37 ...	5·0	1·35	1·14	0·51	0·44	0·6	0·37
	Total of previous year 1935-1936 ...	5·0	1·36	1·14	0·52	0·44	0·6	0·37

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·3	...	...	...	6·13	0·27	0·07	0·46	0·04
...	...	...	...	3·03	0·15	0·07	...	0·02
...	...	...	...	7·33	0·09	0·04	...	0·02
...	...	...	...	8·12	0·18	0·11	...	0·02
...	...	...	...	12·37	0·04	0·09	...	0·08
...	...	...	...	7·7	0·02	0·04	...	0·01
...	...	...	...	16·84	0·08	0·12	...	0·07
0·31	...	...	...	23·48	0·16	0·35	0·41	0·32
...	...	...	...	5·14	0·01	0·05	...	0·01
...	...	...	...	3·0	...	0·02	...	...
...	...	...	...	4·52	0·01	0·12	...	...
...	...	...	...	1·83	0·01	0·19	...	...
...	...	...	...	2·21	0·01	0·11	...	0·0007
...	...	...	...	1·12	0·007	0·12	...	...
...	...	...	...	1·75	0·2	0·24	...	0·01
...	...	...	...	1·09	0·06	0·2	...	0·006
...	...	...	...	5·08	0·18	0·29	...	0·11
...	...	...	...	0·73	0·12	0·15	...	0·04
...	...	...	...	2·78	0·04	0·17	...	0·05
...	...	...	...	14·74	0·04	0·07	...	0·02
...	...	...	...	4·42	0·07	0·11	...	0·04
0·31	...	...	...	5·76	0·08	0·14	0·42	0·04
0·31	...	...	...	5·77	0·09	0·14	0·47	0·05

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10·55	13·39	23·94	56·23	27·45	83·68
2	Kaira ...	3·53	8·19	11·72	56·79	23·66	80·45
3	Panch Mahals ...	1·98	1·91	3·89	57·59	19·07	76·66
4	Broach ...	8·67	4·9	13·57	56·24	23·53	79·77
5	Surat ...	7·1	3·0	10·1	57·6	43·18	100·78
6	Thana ...	8·79	4·19	12·98	54·51	54·11	108·62
7	Bombay Suburban ..	11·16	6·25	17·41	57·31	139·65	196·96
8	Bombay ...	12·97	7·86	20·83	57·13	79·39	136·52
9	Kolaba ...	7·92	4·48	12·40	56·57	69·65	126·22
10	Ratnagiri ...	5·72	4·07	9·79	61·33	62·6	123·93
11	Kanara ...	5·03	2·94	7·97	53·98	16·85	70·83
12	Dharwar ...	10·5	5·31	15·81	57·91	36·94	94·85
13	Belgaum ...	9·24	4·5	13·74	57·33	42·77	100·1
14	Bijapur ...	10·04	5·58	15·62	56·03	42·46	98·49
15	Sholapur ...	11·15	10·22	21·37	56·39	57·74	114·13
16	Satara ...	10·93	8·64	19·57	56·35	62·59	118·94
17	Poona ...	11·32	6·41	17·72	56·08	76·94	133·02
18	Ahmednagar ...	11·17	10·73	21·90	55·98	74·44	130·42
19	Nasik ...	7·59	9·4	16·99	56·53	100·49	157·02
20	West Khandesh ...	3·35	4·38	7·73	56·47	63·39	119·86
21	East Khandesh ...	5·09	5·11	11·20	55·41	70·54	125·95
	Total for 1936-37 ...	8·77	6·16	14·93	56·42	56·3	112·72
	Total of previous year 1935-36 ...	9·07	6·12	14·93	55·01	52·17	107·18

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RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
44·43	95·03	139·46	46·47	..	46·47	5·27	...	5·27	2·05	
30·31	22·98	53·29	...	...	...	4·46	...	4·46	0·55	
20·93	26·62	47·55	...	...	...	3·74	...	3·64	0·43	
25·07	22·79	47·86	...	...	...	6·74	...	6·74	2·12	
32·04	20·57	52·61	...	...	...	3·68	...	3·68	3·57	
27·63	21·47	49·15	...	...	...	4·37	...	4·37	1·82	
26·93	21·37	48·3	...	...	...	3·42	...	3·42	5·2	
32·28	43·14	75·42	44·61	...	44·61	4·11	...	4·11	9·58	
27·11	25·07	52·18	...	...	...	3·45	...	3·45	0·74	
25·07	24·01	49·08	...	...	...	3·73	...	3·73	0·55	
25·43	15·14	40·57	...	...	...	4·0	...	4·0	0·69	
36·02	14·59	50·61	...	...	...	3·43	...	3·43	0·85	
34·42	17·99	52·41	...	...	...	4·0	...	4·0	0·65	
26·85	20·79	47·64	...	...	...	21·3	...	21·3	0·47	
32·96	26·59	59·55	...	...	...	3·19	...	3·19	1·29	
34·52	13·53	48·05	...	...	...	4·75	...	4·75	0·41	
32·69	25·49	58·18	...	...	...	3·97	...	3·97	1·79	
35·95	24·52	60·47	...	...	...	5·49	...	5·49	0·48	
30·46	20·44	50·90	...	...	...	3·84	...	3·84	0·7	
36·59	21·07	57·66	...	...	...	10·99	...	10·99	1·14	
26·7	16·85	43·55	...	...	...	3·53	...	3·53	0·63	
32·35	26·19	58·54	45·0	...	45·0	4·25	...	4·25	1·64	
32·38	24·32	56·7	45·30	...	45·30	3·99	...	3·99	1·68	

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